

THE

AJMER-MERWARA STAMP MANUAL.

1903.

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(A.C.)

PREFACE.

THIS Manual is issued for the information and guidance of the Courts and such officers in Ajmer-Merwara as are concerned with the sale, supply and custody of stamps.

The Manual is divided into three parts :—

Part I, relating to non-judicial stamps or general stamps and opening with a reprint of the Stamp Act, II of 1899.

Part II, relating to Court-fee stamps and opening with a reprint of the Court-fees Act, as modified up to the 1st of October 1899.

Part III, relating to miscellaneous orders and rules which have from time to time been issued for the guidance of the Courts in Ajmer-Merwara.

The Manual reproduces *in extenso* all the rules and orders issued up to date by the Government of India or the Honourable the Chief Commissioner of Ajmer-Merwara, and now in force.

The rules and orders issued under the old Stamp Act, I of 1879, which have not been superseded by rules under the new Act have been retained under the provisions of section 24 of the General Clauses Act, X of 1897.

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PART I.

THE INDIAN STAMP ACT, 1899.

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ACT NO. II OF 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 27th January 1899.)

An Act to consolidate and amend the law relating to Stamps.

WHEREAS it is expedient to consolidate and amend the law relating to Stamps; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Indian Stamp Act, 1899.

Short title, ex-
tent and com-
mencement.

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas and the Pargana of Spiti; and

(3) It shall come into force on the first day of July, 1899.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "banker" includes a bank and any person acting as a banker: "Banker."

(2) "bill of exchange" means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a hundi, and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money:

(3) "bill of exchange payable on demand" includes—

(a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(b) an order for the payment of any sum of money weekly, monthly, or at any other stated periods; and

(c) a letter of credit, that is to say, any instrument by which

"Bill of ex-
change payable
on demand."

one person authorizes another to give credit to the person in whose favour it is drawn:

"Bill of lading." * (4) "bill of lading" includes a "through bill of lading," but does not include a mate's receipt:

"Bond." (5) "bond" includes—

- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
- (b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and
- (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;

"Chargeable." (6) "chargeable" means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed:

"Cheque." (7) "cheque" means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand:

"Chief Controlling Revenue-authority." (8) "Chief Controlling Revenue-authority" means—

- (a) in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant Governor of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue;
- (b) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner;
- (c) in Sindh—the Commissioner;
- (d) in the Punjab and Burma, including Upper Burma—the Financial Commissioner; and
- (e) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official Gazette appoint in this behalf;

"Collector." (9) "Collector"—

- (a) means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a district, and
- (b) includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf;

"Conveyance." (10) "conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is

transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I:

(1) "duy stamped," as applied to an instrument, means that the "Duly stamped," instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in British India:

(2) "executed" and "execution," used with reference to instruments, mean "signed" and "signature":

(3) "impressed stamp" includes—

(a) labels affixed and impressed by the proper officer, and

(b) stamps embossed or engraved on stamped paper:

(4) "instrument" includes every document by which any right "Instrument," or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded:

(5) "instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property ^{Instrument of} ^{partition.} in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court and an award by an arbitrator directing a partition:

(6) "lease" means a lease of immoveable property, and includes "lease," also—

(a) a patta;

(b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immoveable property;

(c) any instrument by which tolls of any description are let;

(d) any writing on an application for a lease intended to signify that the application is granted:

(7) "mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over or in respect of specified property:

(8) "paper" includes vellum, parchment or any other material "paper," on which an instrument may be written:

(9) "policy of insurance" includes—

(a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;

(b) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance; and

(c) any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months:

"Policy of
Insurance."

"Policy of sea-insurance" or
"sea-policy."

(20) "policy of sea-insurance" or "sea policy"—

- (a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and
- (b) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance:

(21) "power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it:

(22) "promissory note" means a promissory note as defined by the Negotiable Instruments Act, 1881;

it also includes a note promising the payment of any sum of money ~~out~~
out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen:

(23) "receipt" includes any note, memorandum or writing—

- (a) whereby any money, or any bill of exchange, cheque or promissory note, is acknowledged to have been received, or
- (b) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or
- (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
- (d) which signifies or imports any such acknowledgement,

and whether the same is or is not signed with the name of any person: and

(24) "settlement" means any non-testamentary disposition, in writing, of moveable or immoveable property made—

- (a) in consideration of marriage,
- (b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
- (c) for any religious or charitable purpose:

and includes an agreement in writing to make such a disposition.

"Power-of-
attorney."

"Promissory
note."

"Receipt."

"Settlement."

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

3. Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor, respectively, that is to say :—

- (a) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in British India on or after the first day of July, 1899 ;
- (b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India ; and
- (c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India and is received in British India :

Provided that no duty shall be chargeable in respect of—

- (1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;
- (2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1891, or under Act XIX of 1838, or the Indian Registration of Ships Act, 1841, as amended by subsequent Acts.

4. (1) Where in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of subsection (1), be deemed to be the principal instrument :

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

Instruments
relating to
several distinct
matters.

Instruments
coming within
several descrip-
tions in
Schedule I.

Policies of sea-
insurance.

Bonds, debentures or other
securities issued
on behalf under
Act XI, 1892.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Provided that nothing in this Act contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

7. (1) No contract for sea-insurance (other than such insurance as is referred to in section 506 of the Merchant Shipping Act, 1894), shall be valid unless the same is expressed in a sea-policy.

(2) No sea-policy made for time shall be made for any time exceeding twelve months.

(3) No sea-policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

8. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation & division or otherwise.

(2) The provisions of sub-section (1) exempting certain bond, debentures or other securities from being stamp'd and from being chargeable with certain further duty shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamp'd or not;

Provided that nothing herein contained shall exempt the local authority which has issued such bond's, debentures or other securities from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or remitted by order issued by the Governor General in Council.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

9. The Governor General in Council may, by rule or order published in the Gazette of India,—
Power to reduce
remit or com-
pound duties.

- (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable ; and
- (b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

B.—Of Stamps and the mode of using them.

10. (1) Except as otherwise expressly provided in this Act, all Duties how to be paid. duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

- (a) according to the provisions herein contained ; or,
- (b) when no such provision is applicable thereto as the Governor General in Council may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

- (a) in the case of each kind of instrument—the description of stamps which may be used ;
- (b) in the case of instruments stamped with impressed stamps—the number of stamps which may be used ;
- (c) in the case of bills of exchange or promissory notes written in any Oriental language—the size of the paper on which they are written.

II. The following instruments may be stamped with adhesive stamps, namely :—
Use of adhesive stamps.

- (a) instruments chargeable with the duty of one anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets ;
- (b) bills of exchange, cheques and promissory notes drawn or made out of British India ;
- (c) entry as an advocate, vakil or attorney on the roll of a High Court ;
- (d) notarial acts ; and
- (e) transfers by endorsement of shares in any incorporated company or other body corporate.

Cancellation
of adhesive
stamp

12. (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and

(b) Whoever executes any instrument or any paper bearing an adhesive stamp shall, at the time of execution unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of the Collector or in such other manner (if any) as the Governor General in Council may by rule prescribe.

C.—Of the time of stamping instruments.

Instruments
executed in
British India,

Instruments
entered into
other than bills
of exchange and
notes executed
out of British
India

17. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

18. (1) Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque, or promissory note, may be stamped within three months after it has been first received in British India.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken, within the said period of three months, to the Collector, who shall stamp the same, in such manner

as the Governor General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. The first holder in British India of any bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same:

Bills, cheques
and notes drawn
out of British
India.

Provided that,—

- (a) if, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled.
- (b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

20. (1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of British India, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

Conversion of
amount
expressed in
foreign
currencies.

(2) The Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of British India for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (1).

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Stock and
marketable
securities how to
be valued.

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Effect of
statement of
rate of exchange
or average price.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Instruments
reserving
interest.

*How transfer is
consideration of
debt, or subject
to future
payment &c.,
to be charged.*

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1) A owes B R1,000. A sells a property to B, the consideration being R500 and the release of the previous debt of R1,000. Stamp-duty is payable on R1,500.

(2) A sells a property to B for R500 which is subject to a mortgage to C for R1,000 and unpaid interest R200. Stamp-duty is payable on R1,700.

(3) A mortgages a house of the value of R10,000 to B for R5,000. B afterwards buys the house from A. Stamp-duty is payable on R10,000 less the amount of stamp duty already paid for the mortgage.

*Valuation in
case of an
estate.*

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,—

- (a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;
- (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and
- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be

payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Act) could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that in the case of the lease of a mine in which a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such share, for the purpose of stamp-duty, at twenty thousand rupees a year, and the whole amount of such share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-pur-

Stamp where
value of subject
matter is indeter-
minate.

Facts affecting
duty to be set
forth in instru-
ment.

Direction as to
duty in case of
certain convey-
ances.

chaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, with due regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

*Duties by whom
payable.* 29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in any of the following Articles of Schedule I, namely:—

- No. 2. (Administration Bond),
- No. 6. (Agreement to mortgage),
- No. 13. (Bill of Exchange),
- No. 15. (Bond),
- No. 16. (Bottomry Bond),
- No. 26. (Customs Bond),
- No. 27. (Debenture),
- No. 32. (Further Charge),
- No. 34. (Indemnity Bond),
- No. 40. (Mortgage-Deed),
- No. 49. (Promissory-Note),
- No. 55. (Release),
- No. 56. (Respondentia Bond),
- No. 57. (Security Bond or Mortgage-Deed),
- No. 58. (Settlement),
- No. 62 (a). (Transfer of shares in an incorporated company or other body corporate),
- No. 62 (b). (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8).

No. 62 (c). (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—
 by the person drawing, making or executing such instrument:
 (b) in the case of a policy of insurance—by the person effecting the insurance:
 (c) in the case of a conveyance (including a reconveyance of mortgaged property) by the grantee; in the case of a lease or agreement to lease—by the lessee or intended lessee:
 (d) in the case of a counterpart of a lease—by the lessor:
 (e) in the case of an instrument of exchange—by the parties in equal shares:
 (f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates: and,
 (g) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction or part satisfaction of debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Obligation to
give receipt in
certain cases.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

31. (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

Adjudication
as to proper
stamp.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that—

(a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in

an enquiry as to the duty with which the instrument to which it relates is chargeable; and

- (b) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

*(Officially
notified by
Collector.)*

32. (1) When an instrument brought to the Collector under section 31 is, in his opinion, one of a description chargeable with duty, and—

- (a) the Collector determines that it is already fully stamped, or
- (b) the duty determined by the Collector under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorize the Collector to endorse—

- (a) any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;
- (b) any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or
- (c) any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note when brought to him, after the drawing or execution thereof, on paper not duly stamped.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

*Examination
and Impounding
of Instruments.*

33. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable,

in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed:

Provided that—

(a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;

(b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt,—

(a) the Governor General in Council may determine what offices shall be deemed to be public offices; and
 (b) the Local Government may determine who shall be deemed to be persons in charge of public offices.

34. Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that—

(a) any such instrument not being an instrument chargeable with duty of one anna only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

(b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt, and such receipt, if stamped, would be admissible in evidence against

him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it;

(c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;

(d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;

(e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

36. Where an instrument has been admitted in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamp'd.

37. The Governor General in Council may make rules providing that where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

38. (1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding as instrument shall send it in original to the Collector.

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, upon application made to him in this behalf or if no application is made, with the consent of the Chief Controlling Revenue-authority, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of one

Administrator
of Instruments
where not
to be
questioned.

Admission of
Impounded
Instruments.

Instruments
Impounded
for debt
with.

Collector's
power to
refuse
penalty paid
under section
35, sub-section
(1).

Collector's
power to
stamp
Instruments
impounded.

anna only or a bill of exchange or promissory note, he shall adopt the following procedure:—

- (a) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;
- (b) if he is of opinion that such instrument is chargeable with duty, and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit, ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees:

Provided that when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (7) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna only, or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

Provided that—

- (a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be

Instruments
unduly
stamped by
accident.

Endorsement
of instruments
on which duty
has been paid
under sections
35, 40 or 41.

so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate:

(b) nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

*Prosecution
for offence
against
Stamp-law.*

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

*Persons pay-
ing duty or
penalty may
recover same
in certain
cases.*

44. (1) When any duty or penalty has been paid under section 35, section 37, section 40 or section 41, by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

45. (1) Where any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

*Power to
Refund
Excess
stamp-duty
or excess
duty in cer-
tain cases.*

*Non-liability
for loss of
Instruments
sent under
section 38.*

46. (1) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

47. When any bill of exchange, promissory note or cheque chargeable with the duty of one anna is presented for payment unstamped, the person to whom it is so presented, may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid:

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill, note or cheque.

48. All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Subject to such rules as may be made by the Governor General in Council as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;
- (c) in the case of bills of exchange, cheques or promissory notes—
 - (i) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance: provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon;

- (2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands;
- (3) the stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note;
- (d) the stamp used for an instrument executed by any party thereto which—
 - (1) has been afterwards found to be absolutely void in law from the beginning;
 - (2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;
 - (3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;
 - (4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;
 - (5) by reason of the refusal of any person to set under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;
 - (6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value;
 - (7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;
 - (8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped;

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

50. The application for relief, under section 49 shall be made within the following periods, that is to say:—

Application for relief under section 49 when to be made.

- (1) in the cases mentioned in clause (a) (5), within two months of the date of the instrument:
- (2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled.
- (3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed:

Provided that,—

- (a) when the spoiled instrument has been for sufficient reason sent out of British India, the application may be made within six months after it has been received back in British India:
- (b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

51. The Chief Controlling Revenue-authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance in case of printed forms no longer required by Corporations.

52. (a) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

Allowance for misused stamps.

(b) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13;

The Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being

re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Allowance for spoiled or misused stamps how to be made. 53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

- (a) other stamps of the same description and value; or
- (b) if required and he thinks fit, stamps of any other description to the same amount in value; or
- (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

- (a) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of six months next preceding the date on which they were so delivered:

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Allowance on renewal of certain debentures.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less:

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the Governor General in Council may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes:—

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same;
- (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) the alteration of the rate of interest or the dates of payment thereof.

CHAPTER VI.

REFERENCE AND REVISION.

56. (1) The powers exercisable by a Collector under Chapter IV and Chapter V shall in all cases be subject to the control of the Chief Controlling Revenue-authority.

(2) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue-authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

57. (1) The Chief Controlling Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon,—

Statement of
case by Chief
Controlling
Revenue-
authority to
High Court or
Chief Court.

(a) if the case arises in the territories for the time being administered by the Governor of Fort St. George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay; as the case may be;

(b) if it arises in the North-Western Provinces or Oudh or in Ajmere—to the High Court of Judicature for the North-Western Provinces;

(c) if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab or in British Baluchistan—to the Chief Court of the Punjab;

(d) if it arises in the Central Provinces—to the High Court of Judicature at Bombay;

(e) if it arises in any other part of British India—to the High Court of Judicature at Fort William.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

58. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

59. (1) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

Procedure in
disposing of
case stated.

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall,

on receiving such copy, dispose of the case conformably to such judgment.

Statement of case by other Courts to High Court or Chief Court.

60. (1) If any Court, other than a Court mentioned in section 57, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue-authority, he would, under section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

Retention of certain documents of Courts regarding the sufficiency of stamp.

61. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that—

(a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector,

unless he thinks that the offence was committed with an intention of evading payment of the proper duty;

(b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

Penalty for
executing, etc.,
instrument not
duly stamped.

62. (1) Any person—

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped; or,
- (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or
- (c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for
failure to cancel
adhesive stamp.

64. Any person who, with intent to defraud the Government,—

- (a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or,
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

Penalty for
omission to
comply with
provisions of
section 27.

shall be punishable with fine which may extend to five thousand rupees.

Penalty for refusal to give receipt, and for delivery to malefactors or接收人。

65. Any person who—

- (a) being required under section go to give a receipt, refuses or neglects to give the same; or,
- (b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one hundred rupees.

Penalty for not making out policy or making one not duly stamped.

66. Any person who—

- (a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or
- (b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

shall be punishable with fine which may extend to two hundred rupees.

Penalty for forged drawing bill number or date or marine policies or a flag to be in sets.

67. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who—

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or,
- (b) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or,
- (c) with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand rupees.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. (a) Any person appointed to sell stamps who disobeys any rule made under section 74, and

(b) Any person not so appointed who sells or offers for sale any stamp (other than a one-anna adhesive stamp),

shall be punishable with imprisonment for a term which may

extend to six months, or with fine which may extend to five hundred rupees, or with both.

70. (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

(2) The Chief Controlling Revenue-authority or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

71. No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

72. Every such offence committed in respect of any instrument may be tried in any district or presidency-town in which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

74. The Local Government, subject to the control of the Governor General in Council, may make rules for regulating—

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons :

Provided that such rules shall not restrict the sale of one-anna adhesive stamps.

75. The Governor General in Council may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

76. (1) All rules made under this Act, other than rules made under section 74, shall be published in the *Gazette of India*, and all rules made under section 74 shall be published in the local Gazette.

Institution and conduct of prosecutions.

Jurisdiction of Magistrates.

Place of trial.

Powers to make rules relating to sale of stamps.

Power to make rules generally to carry out Act.

Publication of rules.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

77. Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

78. Every Local Government shall make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding four annas per copy.

79. The Acts mentioned in Schedule II are repealed to the extent specified in the fourth column thereof.

*acting as to
Court-fees.*

*Act to be
translated and
sold cheaply.*

Repeal.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

(See section 3.)

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.
2. ADMINISTRATION-BOND , including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889— a of 1865. V of 1873. V of 1881. VII of 1889.	The same duty as a Bond (No. 15) for such amount. Five rupees.
3. ADOPTION-DEED , that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.
ADVOCATE. See ENTRY AS AN ADVOCATE (No. 30).	One rupee.
4. AFFIDAVIT , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	
<i>Exemptions.</i> Affidavit or declaration in writing when made— V of 1869.	<ul style="list-style-type: none"> (a) as a condition of enlistment under the Indian Articles of War; (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or, (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

SCHEDULE I—*continued.*

Description of instrument.	Proper Stamp-duty.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of Government security, or share in an incorporated company or other body corporate, or a bill of exchange.	One anna.
(b) if not otherwise provided for	Eight annas.
<i>Exemption.</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 431.	
(b) made in the form of tender to the Government of India for or relating to any loan;	
(c) made under the European Vagrancy Act, 1874, section 17.	
IN R.R.C.	
AGREEMENT TO LEASE. See LEASE (No. 35).	
6. AGREEMENT by way of MORTGAGE , that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property—	
(a) when such loan is repayable more than three months, but not more than one year, from the date of such instrument;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount recited.
(b) when such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount recited.
<i>Exemption.</i>	
See Exemptions under Mortgage-Derr (No. 40).	
7. APPOINTMENT IN EXECUTION OF A POWER , whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will.	Fifteen rupees.

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp duty.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case . . .	Five rupees.
<i>Exemptions.</i>	
(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Five rupees.
<i>Exemption.</i>	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY.	Twenty-five upées.
<i>Exemption.</i>	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
<i>See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).</i>	
11. ARTICLES OF CLERKSHIP or con- tract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. See ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48).	
AUTHORITY TO ADOPT. See ADOPTION DEED (No. 3).	
i2. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the Court in the course of a suit—	
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;	Ten rupees duty as a Bond (No. 15) for such amount.
(b) in any other case	Five rupees.
<i>Exemption.</i>	
Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Officers Act, 1874, section 18.	Part No. 44 of Part No. 33 of Part
i3 BILL OF EXCHANGE [as defined by s. 2 (2) and (3), not being a Bond, bank-note or currency-note—	
(a) where payable on demand	One anna.
(b) where payable otherwise than on demand, but not more than one year after date of sight,—	
Rs.	
if the amount of bill or note does not exceed 200	Rs. a. p.
if it exceeds Rs. 200 and does not exceed 400	Rs. a. p.
Ditto 400 ditto 600	0 2 0
Ditto 600 ditto 1,000	0 6 0
Ditto 1,000 ditto 1,200	0 10 0
Ditto 1,200 ditto 1,600	0 12 0
Ditto 1,600 ditto 2,500	1 8 0
Ditto 2,500 ditto 5,000	0 12 0
Ditto 5,000 ditto 7,500	1 8 0
	Rs. a. p.
	0 2 0
	0 6 0
	0 10 0
	0 12 0
	1 8 0
	1 8 0
	1 8 0
	1 8 0

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.		
	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
13. BILL OF EXCHANGE—continued.			
(b) where payable otherwise than on demand, but not more than one year after date or sight,—continued.			
Rs.			
If it exceeds Rs. 7,500 and does not exceed 10,000	6 0 0	3 0 0	2 0 0
Ditto 10,000 ditto 15,000	9 0 0	4 8 0	3 0 0
Ditto 15,000 ditto 20,000	12 0 0	6 0 0	4 0 0
Ditto 20,000 ditto 25,000	15 0 0	7 8 0	5 0 0
Ditto 25,000 ditto 30,000	18 0 0	9 0 0	6 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	6 0 0	3 0 0	2 0 0
14. BILL OF LADING (including a through bill of lading).	The same duty as a BOND (No. 15) for the same amount.		
	Four annas.		
<i>X of 1889.</i>	<i>N.B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.</i>		
Exemptions.			
(a) Bill of lading when the goods therein described are received at place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.			
(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.			
15. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870,—			
VII of 1870.			
where the amount or value secured does not exceed Rs. 10;	Two annas.		
where it exceeds Rs. 10 and does not exceed 50			
Ditto 50 ditto 100	Four annas.		
Ditto 100 ditto 200	Eight annas.		
Ditto 200 ditto 300	One rupee.		
Ditto 300 ditto 400	One rupee eight annas.		
Ditto 400 ditto 500	Two rupees.		
Ditto 500 ditto 600	Two rupees eight annas.		
	Three rupees.		

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
15. BOND —continued. where it exceeds Rs. 600 and does not exceed Rs. 700 Ditto 700 ditto 800 Ditto 800 ditto 900 Ditto 900 ditto 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees eight annas. Four rupees. Five rupees eight annas. Five rupees. Two rupees eight annas.
<i>See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CURTAIN BOND (No. 25), INDEMNITY BOND (No. 34), RESPONSIBILIA BOND (No. 56), SECURITY BOND (No. 57). Exemptions.</i>	
Bond, when executed by— (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 97, for the due performance of their duties under that Act; (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per annum.	Duty A at 1/2%
16. BOTTOMRY BOND , that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to prosecute the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION .—Instrument of discharge, including any instrument by which any instrument previously executed is cancelled, if attested and not otherwise provided for. See also RELEASE (No. 53), REVOCATION OR SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OR TRUST (No. 64 B).	Five rupees.
18. CERTIFICATE OF SALE (in respect of each property put up as a repossessed and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer— (a) where the purchase-money does not exceed Rs. 10.	Two annas.

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp-duty.
18. CERTIFICATE OF SALE — <i>continued.</i>	
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(c) in any other case	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase money only.
19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	One anna.
<i>See also LETTER OF ALLOTMENT OF SHARES (No. 36).</i>	
20. CHARTER-PARTY , that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	One rupee.
21. CHEQUE [as defined by section 2 (7)]	One anna.
22. COMPOSITION-DEED , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Ten rupees.
23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62,—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Eight annas.

SCHEDULE I—*continued.*

Description of Instrument.				Proper Stamp-duty.
23. CONVEYANCE—<i>continued.</i>				
where it exceeds Rs. 50 but does not exceed Rs. 100				One rupee.
Ditto 100	ditto	200		Two rupees.
Ditto 200	ditto	300		Three rupees.
Ditto 300	ditto	400		Four rupees.
Ditto 400	ditto	500		Five rupees.
Ditto 500	ditto	600		Six rupees.
Ditto 600	ditto	700		Seven rupees.
Ditto 700	ditto	800		Eight rupees.
Ditto 800	ditto	900		Nine rupees.
Ditto 900	ditto	1,000		Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.				Five rupees.
<i>Exemption.</i>				
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.				
CO-PARTNERSHIP-DEED. See Partnership (No. 46).				
24. COPY OR EXTRACT certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—				
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;				Eight annas.
(ii) in any other case				One rupee.
<i>Exemptions.</i>				
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.				

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp-duty.
<p>24. COPY OR EXTRACT—<i>continued.</i></p> <p>(b) Copies of entries—</p> <ul style="list-style-type: none"> (i) in the certified copies of registers, granted under the Births, Deaths and Marriages Registration Act, 1886, section 8; (ii) in register books, granted by any Registrar of Births and Deaths under the said Act, section 25, or (iii) in registers and records granted under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer; <p>(c) copies of, or extract from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars, and granted to soldiers, sailors or non-commissioned or petty officers.</p>	
<p>25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—</p>	
<p>(a) if the duty with which the original instrument is chargeable does not exceed one rupee;</p>	The same duty as is payable on the original.
<p>(b) in any other case</p>	One rupee.
<p><i>Exemption.</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	
<p>26. CUSTOMS-BOND—</p>	
<p>(a) where the amount does not exceed Rs. 1,000.</p>	The same duty as a Bond (No. 15) for such amount.
<p>(b) in any other case</p>	Five rupees.
<p>27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer.</p>	The same duty as a Bond (No. 15) for the same amount.

SCHEDULE I—continued.

Description of Instrument.	Paper Stamp duty.
27. DEBENTURE — <i>See I.</i>	
<i>Explanation.—The term Debenture includes any interest due or unclaimed by the holder, but the amount of such coupons shall not be included in estimating the duty.</i>	
<i>Exception.</i> A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped, in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing undertake, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressible to be issued in terms of the said mortgage-deed.	
<i>See also Box No. 15; and Sections 9 and 55.</i>	
DECLARATION OF ANY TRUST. <i>See Trust (No. 6).</i>	
28. DELIVERY-ORDER IN RESPECT OF GOODS , that is to say, any instrument enabling any person (whether named, or his assigns or the holder thereof), to the delivery of any goods lying in any dock or port, or in any warehouse, in which goods are stored or deposited on trust or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna.
DEPOSIT OF TITLE-DEEDS. <i>See Agari, KUTT by way of FIDUCIARY MORTGAGE (No. 6).</i>	
DISSOLUTION OF PARTNERSHIP. <i>See PARTNERSHIP (No. 46).</i>	
29. DIVORCE —Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One rupee.
DOWER —Instrument of. <i>See SITTLEMENT (No. 55).</i>	
DUPLICATE. <i>See COUNTERPART (No. 35).</i>	

SCHEDULE I.—*continued.*

Description of instrument.	Proper stamp duty
33. GIFT —Instrument of, not being a SURVIVORSHIP (No. 58) or WILL OR TRANSFER (No. 6).	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service. <i>See AGREEMENT</i> (No. 5).	
34 INDEMNITY-BOND . . .	The same duty as a Security Bond (No. 5); for the same amount.
INSPECTORSHIP-DEED. <i>See CONVEYANCE-DEED</i> (No. 22).	
INSURANCE. <i>See POLICY OR INSURANCE</i> (No. 47).	
35 LEASE , including an under-lease or sub-lease and any agreement to let or sub-let—	
(a) where by such lease the term is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year;	The same duty as a Bond (No. 1) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than three years;	The same duty as a Bond (No. 1) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term in excess of three years;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity;	The same duty as a conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which could be paid or delivered in respect of the first fifty years of the lease.

SCHEDULE I—*continued*

Description of Instrument.	Fees or Stamps.
LETTER OF GUARANTEE. See <i>Assignment</i> (No. 5).	
38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Ten rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(a) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882;	Fifteen rupees.
(b) if not so accompanied <i>Explanation.</i>	Forty rupees.
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
40. MORTGAGE-DEED, not being an <i>Assignment to Mortgage</i> (No. 6), <i>Borrower Bond</i> (No. 16), <i>Mortgage of a Crop</i> (No. 17), <i>Respondentia Bond</i> (No. 56), or <i>Security Bond</i> (No. 57)—	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a conveyance (No. 2) for a consideration equal to the amount secured by such deed.
(b) when at the time of execution possession is not given or agreed to be given as aforesaid;	The same duty as a stamp (No. 15) for the amount secured by such deed.
<i>Explanation.</i> —A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—	
or for every sum secured not exceeding Rs. 1,000	Eight anna.

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp-duty.
43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale, on account of such principal, of any goods, stock or marketable security exceeding in value twenty rupees.	One anna.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP.	Eight annas.
<i>See also Protest by the Master of a Ship (No. 51).</i>	
ORDER FOR THE PAYMENT OF MONEY. <i>See Bill of Exchange (No. 13).</i>	
45. PARTITION—Instrument of [as defined by s. 2 (15)].	The same duty as a Bond (No. 35) for the amount of the value of the separated share or shares of the property.

*N.B.—*The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:

Provided always that—

- (a) where an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and no instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

SCHEDULE I—*continued*

Description of Instrument.	Proper Stamp-duty.
47. POLICY OF INSURANCE—<i>continued</i>.	
B.—FIRE INSURANCE—	
(i) in respect of an original policy—	
for every sum insured not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000, for a period—	
(ii) not exceeding one month	Two annas.
(iii) exceeding one month, but not exceeding three months;	Three annas.
(iv) exceeding three months, but not exceeding six months;	Four annas.
(v) exceeding six months	Six annas.
(b) in respect of renewing, for the purpose of keeping in force a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any) there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.	The same duty as would be payable in respect of an original policy for the amount and term in which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whatever is the smaller sum.
C.—ACCIDENT AND SICKNESS INSURANCE—	
(a) against railway accident, valid for a single journey only.	
<i>Exemption.</i> When issued to a passenger travelling by the intermediate or the third class in any railway.	
(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	Two annas.

SCHEDULE I—*continued.*

Description of Instrument.	Proper stamp-duty.
48. POWER-OF-ATTORNEY—<i>continued.</i>	
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Five rupees.
(e) when authorizing more than five but not more than ten persons to act jointly or severally in more than one transaction or generally;	Ten rupees.
(f) when given for consideration and authorizing the attorney to sell any immoveable property;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case	One rupee for each person authorized.
	<i>N.B.—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1877.</i>
<i>Explanation.—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</i>	III-A(1)
49. PROMISSORY NOTE [as defined by section 2 (23)].	The same duty as a bill of exchange (No. 23) according as it is payable on demand or payable otherwise than on demand, as the case may be.
50. PROTEST OF BILL OR NOTE that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
51. PROTEST BY THE MASTER OF A SHIP , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	One rupee.
<i>See also Note of PROTEST BY THE MASTER OF A SHIP (No. 44).</i>	

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
53. RECEIPT—continued.	
<i>Exemptions—continued.</i>	
(e) given by a headman or lambadar for land revenue or taxes collected by him;	
(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:	
Provided that the name is not expressed to be received by, or by the hands of, any other than the person to whom the sum is to be accounted for:	
Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyee (No. 2) for the amount of such consideration as set forth in the Reconveyance.
(b) in any other case	Ten rupees.
55. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case	Five rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (No. 15) for the amount of the loan so used.

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp-duty.
58. SETTLEMENT—	
A.—INSTRUMENT OF (including a deed of dower).	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement : Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.
<i>Exemptions.</i>	
(a) Deed of dower executed on the occasion of a marriage between Muhammadans. (b) Bludnya, that is to say, any settlement of immoveable property executed by a Buddhist in Bu ma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid	
B.—REVOCATION OF—	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.
<i>See also TRUST (64).</i>	
59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1882.	Three-quarters of the duty payable on a Conveyance (No. 23) for a sum consideration equal to the nominal amount of the shares specified in the warrant.
<i>Exemption.</i>	
Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882, section 30, to have effect only upon payment, or composition for that duty, to the Collector of Stamp-revenue, of—	
(a) three-quarters per centum of the whole subscribed capital of the company; or (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital three-quarters per centum of the additional capital so issued	

SCHEDULE I—*continued.*

Description of Instrument.	Proper Stamp-duty.
SCRIP. See CERTIFICATE (No. 19).	
60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	One anna.
61. SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable does not exceed five rupees;	The duty with which such lease is chargeable.
(b) in any other case	Five rupees.
<i>Exemption.</i>	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration)—	
(a) of shares in an incorporated company or other body corporate;	One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-quarter of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case	Five rupees.
(d) of any property under the Administrator General's Act, 1874, section 31;	Ten rupees.
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

SCHEDULE I--continued.

Description of Instruments.	Proce. Stamp Duty.
62. TRANSFER--continued.	
<i>Exemptions.</i>	
Transfers by endorsement—	
(a) of a bill of exchange, cheque or promissory note;	
(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;	
(c) of a policy of insurance;	
(d) of securities of the Government of India.	
<i>See also section 8.</i>	
63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as a Conveyance (No. 23) for a sum equal to the amount or value of the property transferred as set forth in the instrument but not exceeding fifteen rupees.
<i>Exemption.</i>	
Transfer of any lease exempt from duty.	
64. TRUST—	
A.—DECLARATION OF, or concerning, any property when made by any writing not being a Will.	The same duty as a bond (No. 13) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.
B.—REVOCATION OF, or concerning, any property when made by any instrument other than a Will.	The same duty as a bond (No. 13) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.
<i>See also SETTLEMENT (No. 55).</i>	
VALUATION. See APPRAISEMENT (No. 6).	
VAKIL. See ENTRY AS A VAKIL (No. 30).	
65. WARRANT FOR GOODS, that is to say, any instrument reciting the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware house or wharf, such instrument being signed or certified by, or on behalf of the person in whose custody such goods may be.	Four annas.

SCHEDULE II.
ENACTMENTS REPEALED.
(See section 79.)

No.	Year.	Short title.	Extent of repeal.
I	1879	The Indian Stamp Act, 1879 .	The whole.
VI	1882	The Indian Companies Act, 1882 .	Section 35.
IX	1884	The Legal Practitioners Act, 1884 .	Section 10.
I	1888	The Indian Stamp Act (1879) Amendment Act, 1888.	The whole.
V	1888	The Inventions and Designs Act, 1888.	So much of the first schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
XVIII	1888	The Burma Financial Commissioner's Act, 1888.	So much of the schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1889	The Probate and Administration Act, 1889.	Sub-sections (3) and (4) of section 18.
XX	1890	The North-Western Provinces and Oudh Act, 1890.	So much of section 38 as relates to the Indian Stamp Act, 1879 (I of 1879).
II	1891	The Repealing and Amending Act, 1891.	So much of Part I of the first and second schedules as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1894	The Indian Stamp Act (1879) Amendment Act, 1894.	The whole.
XIII	1897	The Indian Stamp Act (1879) Amendment Act, 1897.	The whole.

CHIEF COMMISSIONER'S NOTIFICATIONS.

No. 1015, dated 16th September 1889.*

In exercise of the powers conferred by section 3 (7) of the Indian Stamp Act, 1879, the Chief Commissioner of Ajmer-Merwara is pleased to appoint the Commissioner of Ajmer-Merwara to be the Chief Controlling Revenue Authority for the purposes of the said Act.

No. ⁵³¹/_{7,8}, dated the 2nd May 1902.†

The Honourable the Chief Commissioner of Ajmer-Merwara is pleased to notify under section 2, clause (9), sub-head (b), of the Indian Stamp Act, II of 1899, that "Collector" includes respectively the Assistant Commissioners of Ajmer and of Merwara, who are hereby appointed to be Collectors in this behalf.

GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STAMPS.

No. 785 S.R., Calcutta, the 17th February 1899.

In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under Nos. 7, 56 and 57, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :—

A.—LAND REVENUE.

General.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindár or a tenant, and whether self-cultivating or not :

* See Gazette of India, 1889, Part II, p. 506.

† Gazette of India, 1902, Part II, p. 501.

Provided that no fine or premium is paid in consideration of the case.

2. Agreement of the kind described in the Dekkan Agriculturists' Relief Act, 1879 (XVII of 1879), section 43.

3. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Agriculturists' Loans Act, 1884 (XII of 1884).

4-16. [Not applicable to Ajmer-Merwara.]

B.—OPIUM, HEMP-DRUGS AND EXCISE.

17. Receipt given by an opium cultivator or his representative or by a lambardár or kháttadar, in the Behar and Benares Agencies for money paid to him by the Government as an advance for the cultivation of opium.

18. Bond when executed by the surety of a middleman (lambardár or kháttadar) taking an advance for the cultivation of the poppy for the Government.

19. Agreement or memorandum of agreement made by a *raiyat*, or by a middleman (lambardár or kháttadar) for the cultivation of the poppy for the Government.

20. Power-of-attorney executed in favour of a lambardár or kháttadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

21. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardár or kháttadar) taking an advance for the cultivation of the poppy for the Government.

22. Security-bond (or mortgage-deed) for the fulfilment of any contract-deed for the supply of weightment articles in use in the Behar and Benares Opium Agencies.

23. Contract-deed for the supply of weightment articles in use in the Behar and Benares Opium Agencies.

24. Agreement or memorandum of agreement made by a *raiyat* for or in respect of the cultivation of the hemp plant in the district of Kájsháhí.

C.—FOREST DEPARTMENT.

25. Agreement and security-bond required to be executed, under the rules to regulate appointments and promotions in the Provincial Forest Service, by a student and his surety previous to entry into the Forest School, Díhra Dun.

26. Instrument in the nature of a conveyance by the Government of standing trees in a Government forest.

D.—MEDICAL DEPARTMENT.

27. Security-bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon, or Hospital Assistant class, and his surety.

E.—POST OFFICE AND TELEGRAPH DEPARTMENT.

28. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority, for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

29. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank or a State Railway Provident Institution or in the East India Railway Savings Bank for a sum of money withdrawn from any such Bank or Institution.

30. Receipt endorsed by the payee on a Postal Money Order.

31. Receipt given by the addressee for a deposit exceeding twenty rupees, made for the payment of a reply to a telegraphic message.

F.—RAILWAYS.

32. Agreement made with a Railway Company or Administration for the conveyance of goods.

33. Agreement or indemnity bond given to a railway authority by a passenger permitted to travel without payment of fare, indemnifying such authority from any claim for damages in case of accident or injury.

34. Agreement or indemnity bond given to a railway authority by a consignee (when the railway receipt is not produced) in respect of the delivery of articles carried at half-parcel-rates or at goods-rates, namely, fresh fish, fruits, vegetables, *bazar* baskets, bread, meat, ice, and other perishable articles.

35. Agreement made with a Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section.

36. Receipt given by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration for the refund of an overcharge made in respect of such fare.

37. [Not applicable to Ajmer-Merwara.]

G.—GOVERNMENT OFFICERS AND CONTRACTORS.

38. Agreement-paper passed by a Commissariat contractor where his security deposit is transferred to a Post Office Savings Bank.

39. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an Executive Commissariat Officer by a contractor.

40. Agreement or declaration, by which a tender made to an Executive Commissariat Officer is accepted as a contract, where the

deposit of the contractor as security for his contract is made in Government of India promissory notes or in cash.

41. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with the Ordnance Department, the Army Clothing Department, the Forest Department, or the Public Works Department by a contractor for the due performance of his contracts.

II.—OTHER DOCUMENTS.

42. Bill of exchange drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency *bazar*, or the cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

43. Cheque drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency *bazar* or the cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

44. Receipt given for payment of interest on Government of India promissory notes.

45. Letter of authority or power-of-attorney executed for the sole purpose of authorizing one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

46. Power-of-attorney furnished to a relative, servant or dependant, under the Dekkan Agriculturists' Relief Act, 1877 (XVII of 1879), section 68.

47. [Not applicable to Ajmer-Merwara.]

48. Agreement executed under the Indian Emigration Act, 1883 (XXI of 1883), section 15, sub-section (1).

49. Contract executed in accordance with the provisions of the Assam Labour and Emigration Act, 1882 (I of 1882), for service in Assam, under the Chief Commissioner in the Public Works Department, or under a District Committee constituted under the Assam Local Rates Regulation, 1879 (III of 1879).

50. Arrangement entered into under the Indian Income-tax Act, 1886 (II of 1886), section 9, sub-section (2).

51. *Sanad* of jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

52. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

53. Transfer by endorsement of a mortgage of rates and taxes authorized by any Act for the time being in force in British India.

54. Copy of, or extract from, a baptismal, marriage or burial register certified by a Government Chaplain, subsidised or unsubsidised clergyman or Diocesan or Marriage Registrar, and granted to a person in needy circumstances, in whose favour the discretionary

power conferred by Rule IV of Division III of the rules published under Notification No. 103, dated the 20th June 1885, in the *Gazette of India* of the 27th idem, Part I, page 346, may be exercised.

55-57. [Not applicable to Ajmer-Merwara.]

58. Apprenticeship-deed whereby a person is bound apprentice to the Superintendent of Government Printing, India, to learn the business of a Distributor or of a Compositor.—(Government of India, Finance and Commerce Department, Notification No. 5713 S. R. of 15th December 1899.)

59. Any instrument of transfer of shares registered in a Branch Register in the United Kingdom under the provisions of the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), which has paid the stamp-duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.—(Government of India, Finance and Commerce Department, Notification No. 582 S. R., dated 17th February 1900.)

60. In the case of a fresh mortgage-deed executed in lieu of a previous mortgage-deed for the purpose of giving effect to the provisions of section 9, sub-section (2), of the Punjab Alienation of Land Act, 1900 (XIII of 1900), so much of the duty with which such fresh mortgage-deed is chargeable as is not in excess of the duty already paid in respect of such previous mortgage-deed.

No. 286 S. R., Extents, the 17th February 1899.

In exercise of the powers conferred by the Indian Stamp Act 1897 (III of 1897), the Governor-General in Council is pleased to make the following rules under the said Act in supersession of the rules promulgated with the following Notifications of the Government of India in the Department of Finance and Commerce, namely:—

Notification No. 223, dated the 28th June 1885;

5	"	5713	"	"	20th December 1899;
6	"	5716	"	"	2nd May 1891;
7	"	5715	"	"	10th May 1891;
8	"	2192	"	"	21st July 1891;
9	"	4713	"	"	22nd October 1891; and
10	"	5715	"	"	29th June 1897.

RULES UNDER THE INDIAN STAMP ACT, 1897

CHAPTER I.

Preliminary.

Dates.

1. In these rules the expression "the Act" shall mean the Indian Stamp Act, 1897.

2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely :—

- Impressed stamps; and
- Adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

3. (1) *Hundis*, other than *hundi* which may be stamped with adhesive stamp under section 11 of the Act, shall be written as follows, namely :—

(a) A *hundi* payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "hundi" has been engraved or embossed.

(b) A *hundi* for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government to which a label has been affixed by the Superintendent of Stamps at Calcutta, Madras, Benares or Lahore, and impressed by such officer in the manner hereinafter prescribed by rule 10.

(c) Every sheet of such paper shall be of a size not less than $\frac{1}{2} \times \frac{1}{2}$ inches, and no plain paper shall be joined to it.

(d) The provisions of subsection (1) of rule 6 shall apply also in the case of *hundis*.

4. A promissory note or bill of exchange &c., &c., except as provided by section 11 of the Act and by these rules, to be written on paper on which the necessary stamp, with or without the word "Lau*hi*" has been engraved or embossed.

5. Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word "hundi," has been engraved or embossed.

6. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the entire paper for an instrument, the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed *hundi*-stamp, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Act, may be denoted One-anna Impressed by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, or Lahore, the Commissioner of Stamps at Allahabad or the Sub-Registrar of Deeds at Rangoon.

8. The following officers are empowered to affix and impress "The proper officer." labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules :—

(a) the Collectors of Calcutta and Karachi, and the Huzur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(b) the Collectors of Godavari, Tinnevelly, Malabar and South Canara, and the Treasury Deputy Collectors of those districts when the Collectors are absent from head-quarters;

(c) the Sub-Registrar of Deeds at Rangoon; the Treasury Officers, Moulmein, Akyab and Bassein;

(d) the Deputy Commissioner of Kamrup (at Gauhati) and the senior Assistant Commissioner present when the Deputy Commissioner is absent from head-quarters;

(e) the Superintendents of Stamps at Madras, Bombay, and Lahore;

(f) the Commissioner of Stamps, United Provinces of Agra and Oudh; and

(g) the Superintendent of Stamps (Political Resident), Aden.

9. (1) Labels may be affixed and impressed by the proper officer

Affixing and Impressing of labels by proper officer permissible in certain cases. in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

10. (1) The proper officer shall, upon any such instrument as is referred to in rule 9 being brought to him Mode of affixing and Impressing labels. before it is executed, and upon application being made to him for that purpose, affix thereto

a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write

on the face of the label or labels his initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's Office; in Lahore in the absence of the Superintendent of Stamps, the Superintendent of his office; and, generally, any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (2) of this rule.

11. (1) Instruments (other than instruments which, under section Certain instruments to be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

12. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under article 62 (a) of schedule I to the Act, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

14. Except as otherwise provided by these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One Anna."

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner herein-after prescribed, that is to say:—

(a) Bills of exchange, cheques and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."

- (b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."
- (c) An entry as an advocate, vakil or attorney on the roll of any High Court shall be stamped with an adhesive stamp bearing the word "Advocate," "Vakil" or "Attorney." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof before parting with the instrument.
- (d) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."
- 'e) Copies or extracts, certified to be true copies, or extracts of baptismal, marriage or burial certificates, certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), and copies of maps or plans certified to be true copies, shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.

Miscellaneous.

16. When an instrument bears a stamp of sufficient amount, but Provision for cases in which improper description of stamp is used. of improper description, the Collector may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

17. The Collector may require any person claiming a refund or

Evidence as to circumstances of claim to refund or renewal. renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting

forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

18. Where the Collector makes a refund under section 55 of the

Mode of cancelling original debenture in cases under section 55 of Act. Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

19. On the conviction of any offender under Chapter VII of the

Rewards. Act, the Collector may grant to any person, who appears to him to have contributed thereto, a reward within a limit to be fixed by the Local Government.

APPENDIX A.

LIST OF INSTRUMENTS REFERRED TO IN RULE 9 (1) OF THE RULES.

	Rupees
(a) Administration-bonds	2
(b) Affidavits	4
(c) Appointments made in execution of a power	7
(d) Articles of Association of a Company	10
(e) Articles of incorporation	11
(f) Bills of lading	14
(g) Charter-parties	20
(h) Declarations of trust	64A
(i) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property	6
(j) Leases printed or lithographed in an Oriental language when the written matter filled in does not exceed one-fourth of the printed matter	35
(k) Memoranda of Association of Companies	39
(l) (k) Mortgages of Crops	41
(l) Notes of protest by Masters of Ships	41
(m) Powers of attorney	47
(n) Revocation of trust	64B
(o) Share transfer issued by a Company in accordance with section 20 of the Indian Companies Act, of 22 VI of 1856, either in shares allotted or sold before the fourteenth day of November, 1870, with adhesive stamp bearing the words "Share Transfer," and denoting the full amount of duty payable thereon, which share-transfers shall be held to have been duly stamped	50
(p) Warrants for goods	63

APPENDIX B.

List of instruments referred to in rule 9 (2) of the Rules

(1) Agreements or memoranda of any kind which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5
(2) Instruments engraved on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	12
(c) Awards	12
(d) Bills of exchange payable otherwise than on demand and drawn in British India	12A
(e) Bonds	15, 16, 26, 31, 35, 57
(f) Certificates of sale	15
(g) Composition-deeds	22
(h) Conveyances	23
(i) Instruments imposing a further charge on mortgaged property	32
(j) Instruments of apprenticeship	9
(k) Instruments of co-partnership	40A
(l) Instruments of dissolution of partnership	40B

APPENDIX B -contd.

(m) Instruments of exchange	31
(n) Instruments of gift	33
(o) Instruments of partition	45
(p) Leases	35
(q) Letters of license	38
(r) Mortgage-deeds	40
(s) Powers-of-attorney	48
(t) Reconveyances of mortgaged property	54
(u) Releases	5
(v) Settlements	58
(w) Transfers of the description mentioned in article 62, clauses (c), (d), and (e) of schedule I of the Act	62 (c) (d) & (e)

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

No. 1677 S. R., Simla, the 10th April 1902.

From—R. A. MANT, Esq., Under-Secretary to the Government of India,
To—The Secretary to the Government of Madras, Revenue Department.

I am directed to acknowledge the receipt of your letter No. 44 Revenue, dated the 8th January 1902, regarding the stamp duty to be charged on exploring and prospecting licenses granted under the mining rules in force in the Madras Presidency.

2. It appears that these licenses provide for the payment to Government by the licensee by way of royalty of a certain percentage of the value of the minerals discovered or outturned in the course of operations, in addition to a premium or surface-rent reserved under the lease, and that the licenses are held to be chargeable with *ad valorem* duty as leases under article 35 of schedule I to the Indian Stamp Act, II of 1899. As difficulty is experienced in assessing the duty owing to the uncertainty of the outturn, it is proposed that in future a fixed stamp duty should be imposed on these instruments.

3. In reply I am to say that, in the opinion of the Government of India, exploring and prospecting licenses are not leases for purposes of the definition in section 2, sub-section (76), of the Indian Stamp Act, II of 1899. A license does not become a lease, merely because a rental is reserved. These licenses are chargeable as agreements with a stamp duty of eight annas under article 5 (b) of the first schedule to the Indian Stamp Act, II of 1899.

Copy of correspondence forwarded to other Local Governments and Administrations and to the Revenue and Agricultural Department for information.

By order,

R. A. MANT,
Under-Secretary to the Government of India.

GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT

NOTIFICATION

STAMP DUTY RECEIVE,

STAMPS,

NON-JUDICIAL STAMPS.

No. 1251-S. R., Calcutta, the 17th March 1899.

In exercise of the power conferred by section 20, sub-section (2), of the Indian Stamp Act, 1899 (II of 1899), and of all other powers in this behalf, and in supersession of the Notification of the Government of India in the Department of Finance and Commerce, No. 727-S. R., dated the 15th February 1899, the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of the currencies hereinafter specified respectively into the currency of British India for the purpose of calculating *ad valorem* duty on instruments chargeable therewith:—

Currency.	Rate.	Rates of exchange at which India.
British	£ 1 Sterling .	Rupees 12/-, the rate of Bank of England Article No. 15, Schedule of Rates.
French	1 Franc .	Rs 2/- hyperbolically.
German	1 Mark .	Rs 1/- Rupee, Rs. 1/-, Rs. 1/-.
United States or Canadian	1 dollar .	Rupees 4/-
Chinese	1 Taon .	Rupees 4/-
Dutch (Asiatic Powers and)	1 Gulden .	
Mexican	1 Peso .	Rupees 8/-
Japanese	1 Yen .	
Persian	1 Toman .	Rupees 4/-

RESOLUTION—No. 125, dated Fort William, the 14th January 1881.

Under chapter VI of the Indian Stamp Act, 1879, provision is made for the renewal or refund of the value of stamps spoiled or rendered useless, or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which the stamp was spoiled, or on which it was rendered useless, or on which it was purchased.

Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or

* That is, the "British Dollar" and the "Mexican Peso" which are in current use in the Straits Settlements and elsewhere.

useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor General in Council authorizes Local Governments to allow refunds or renewals of spoiled or useless stamps or the re-purchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamps, or one year from the date on which the stamp has been spoilt or rendered useless.

Ordered that the foregoing Resolution be communicated to several Local Governments and Administrations for information and guidance.

RESOLUTION—No. 4435, dated Simla, the 27th October 1891.

Read again—

Resolutions in the Department of Finance and Commerce, Nos. 2090, dated the 10th July 1884, and 2345, dated the 26th December 1884.

Read—

Resolution in the Department of Finance and Commerce, No. 132, dated the 11th January 1888.

Letter from the Government of Bengal, No. 269 T. F., dated the 29th September 1891.

RESOLUTION—By the Resolution of the 10th July 1884, Collectors were authorized, under certain conditions, to repay to stamp vendors or their representatives the values of non-judicial or Court-fee stamps not spoiled or rendered useless, returned into the Collector's Store, after deduction of any sum paid as discount on the sale of such stamps to the vendors. This order, so far as it related to the case of Court-fee stamps, was superseded by the Resolution of 26th December 1884, and the latter was in its turn rescinded by the Resolution of 11th January 1888, which prescribed a deduction of one anna in the rupee when the value of Court-fee stamps was refunded. The rule regarding the refund of the value of non-judicial stamps to vendors has, however, remained unchanged, so that a refund granted to them under the existing rules is subject to a deduction in the case of Court-fee stamps of one anna in the rupee, and in the case of general or non-judicial stamps, of the discount allowed on the sale of the stamps to the vendor.

2. The Government of Bengal points out that there appears to be no reason for this inequality of treatment, and suggests that the rules regulating refunds of the value of the two classes of stamps should be

assimilated. The Governor-General in Council agrees in this view, and in supersession of the orders of the 11th July 1884, so far as they relate to non-judicial stamps, it is now ruled that when a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or to his representative, the value of non-judicial stamps not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee, or he may issue stamps of other values in exchange.

ORDER.—Ordered that this Resolution be communicated to the Government of Bengal and to all other Local Governments and Administrations for information and guidance.

RESOLUTION—No. 307-S.R., dated Calcutta, the 23rd January 1893.
Read—

Resolutions in this Department, Nos. 132 and 4435, dated 11th January 1888 and 27th October 1891.

Letter from the Government of Bengal, No. 1469, dated 5th April 1892.

Letter to all Local Governments and Administrations (except Bengal), No. 1466, dated 5th May 1892.

Letter from the Chief Commissioner of Jurrat, No. 4722-S.8, dated 25th June 1892, and enclosure.

Letter from the Government of Mysore, No. 673, dated 30th June 1892.

Letter from the Chief Commissioner of Coorg, No. 1023—425-P5, dated 8th July 1892.

Letter from the Chief Commissioner of Ajmer-Merwara, No. 767-673, dated 21st July 1892.

Letter from the Chief Commissioner of Assam, No. 3277-R, dated 21st July 1892, and enclosure.

Letter from the Resident, Hyderabad, No. 231, dated 5th August 1892, and enclosure.

Letter from the Government of the Punjab, No. 595-S., dated 8th September 1892, and enclosure.

Letter from the Chief Commissioner of the Central Provinces, No. 3721, dated 5th October 1892.

Letter from the Government of Bombay, No. 9235, dated 24th November 1892, and enclosure.

Letter from the Government of the North-Western Provinces and Oudh, No. 200, dated 6th December 1892, and enclosure.

RESOLUTION.—The Resolutions of 11th January 1888 and 27th October 1891 authorize the refund of the values of judicial and non-judicial stamps sold to a licensed vendor subject to certain conditions and to a deduction of one anna in the rupee, when he surrenders his license or when he dies.

2. In April 1892 the Government of Bengal pointed out that the rules prescribed in those Resolutions do not provide for the rate of deduction to be made from the values of stamps refunded to a vendor when stamps are called back from him on public grounds, or when his license is revoked.

In these cases the rules in force in Bengal provide that the vendor shall receive back the value of the stamps returned, less any discount which may have been allowed thereon, and it was suggested that this rule should be assimilated to that which applied to the cases mentioned in paragraph I, the deduction on refund being made at the rate of one anna in the rupee.

3. Local Governments and Administrations were asked to state the rules at present in force on the subject, and whether they concurred in the proposals made by the Government of Bengal. From the replies received it appears that the rules in the several provinces are not uniform, and that, while the majority of the Local Governments advocate the proposed deduction in all cases of one anna in the rupee on grounds of uniformity and administrative convenience, others object to it in some cases as being inequitable and unnecessarily hard.

4. It appears to the Governor-General in Council that there is no good reason for treating all cases of the return of stamps in the same way. In some cases the taking back of the stamps is a concession on the part of Government, and it may take them back on any terms that it thinks fit to prescribe; but in cases in which the stamps are recalled for the convenience of Government, it does not seem equitable to levy a fine on the licensed vendor. These latter cases are admittedly few, and there can be but little administrative inconvenience in having a special rule to meet them.

5. It seems, however, to be desirable that there should be a uniform treatment of the same cases in the different Provinces, and the Governor-General in Council is therefore pleased to rule, in continuation of the rulings laid down in the Resolutions of 1888 and 1891, that when stamps are returned into the Collector's Store on—

- (1) resignation of the vendor's licensee,
- (2) revocation of license for any fault of the licensee,
- (3) death of the vendor,
- (4) application of the vendor for leave to restore any stamps,

the stamps should be taken back at their full value less a deduction of one anna in the rupee; but that when they are returned on—

- (5) expiration of license,
- (6) recall of stamps by Government,
- (7) revocation of license for any other cause than that mentioned in (2),

they should be taken back at their full value, less only any discount allowed on their sale to the licensed vendor.

6. The Local Governments should frame or amend their rules in accordance with this decision.

ORDER.—Ordered that copy of the Resolution be communicated to all Local Governments and Administrations for information and guidance.

RESOLUTION—No. 5268-S. R., dated Calcutta, the 14th December 1898.

READ again—

Resolution in this Department, No. 125, dated the 14th January 1881, and the following letters in this Department:—

- (1) No. 3926, dated the 23rd October 1883.
- (2) No. 2075, dated the 21st December 1883.
- (3) No. 415, dated the 25th April 1885.
- (4) No. 436, dated the 28th January 1887.

READ also—

Letter from the Government of the North-Western Provinces and Oudh, No. 253, dated the 30th September 1898.

OBSERVATIONS.—By the Resolution of 14th January 1881, No. 125, Local Government, in cases in which holders of spoilt or useless non-judicial stamps had, without any fraudulent motive, been unavoidably prevented from making application within the period prescribed by law, were empowered to allow refunds or renewals of such stamps, provided that application was made within one year from the date of purchase of the stamp, or from the date on which the stamps were spoilt or rendered useless.

In the first three letters, read in the preamble, the above power was delegated to the Commissioners of Divisions in the Bombay Presidency, to the Superintendent of Stamps, Bombay, and to the Political Resident at Aden; and in the letter of 28th January 1887, No. 436, the Government of Bengal was authorized to delegate the same power to the Board of Revenue and also to Commissioners of Divisions when necessary.

It is now proposed by the Government of the North-Western Provinces and Oudh that authority should be given to Local Governments to delegate to any subordinate authority at their discretion the power to extend the period of application for refunds or renewals on account of non-judicial stamps as above.

RESOLUTION.—The Governor-General in Council is pleased to authorize Local Governments to delegate to any subordinate revenue authority above the rank of a Collector the power to deal with applications for refunds or renewals of spoilt or useless non-judicial stamps, under the conditions and within the limits prescribed by Resolution No. 125, dated 14th January 1881.*

ORDER.—Ordered that this Resolution be communicated to all Local Governments and Administrations for information and guidance.

* The Chief Commissioner has delegated this power to the Commissioners, Ajmer-Merwara and Chitt Commissariat's letter No. 181, dated 2nd January 1898.

NOTIFICATION—No. 899, dated Abu, the 7th August 1891.*

With reference to this office Notification No. 189, dated the 18th March 1882, and in exercise of the powers conferred by section 55 of the Indian Stamp Act, 1879, the Chief Commissioner, with the previous sanction of the Governor-General in Council, is pleased to issue the following rules for the guidance of treasury officers and stamp vendors in Ajmer-Merwara :—

1. When an application for an impressed stamp of a certain value is made at a treasury or to a licensed stamp vendor, and the officer in charge of such treasury or such stamp vendor is unable to furnish a single stamp of that value, he, in furnishing the smallest number of such stamps of lower values as would make up the required amount, shall certify that he is unable to furnish a single stamp of the required value.

2. No certificate shall be granted under the above rule by a stamp vendor in any case in which the stamp required exceeds the highest value of the stamps which such vendor is authorized to sell; nor, if at the place where he is authorized to sell stamps, there is a treasury.

NOTIFICATION—No. 1125, dated 17th September 1903.

STAMPS.

In supersession of the Hon'ble the Chief Commissioner's Notification No. 1332, dated the 27th December 1897, the following rules prescribed in the Resolution of the Government of India, in the Finance and Commerce Department, No. 1439-S. R., dated the 27th March 1895, as amended by Resolution No. 2655-S. R., dated the 13th June 1899, for the custody, supply and sale of all kinds of stamps and stamp papers, are published for general information.

SEPARATE REVENUE DEPARTMENT.

MISCELLANEOUS.

RULES FOR THE CUSTODY, SUPPLY AND SALE OF STAMPS OF ALL DESCRIPTIONS, NAMELY GENERAL STAMPS USED TO DENOTE THE DUTIES PAYABLE UNDER THE STAMP ACT, 1899; COURT-FEE STAMPS USED TO DENOTE THE FEES PAYABLE UNDER THE COURT FEES ACT, 1870; TELEGRAPH STAMPS AND POSTAGE STAMPS.

CENTRAL DEPOTS.

1. There shall be three central depots for stamps of all descriptions in charge of the Superintendents of Stamps at Calcutta, Madras

* See Gazette of India, Part II, for 1891, page 443.

and Bombay, respectively. These central depots shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent shall forward a copy of the section of the general indent relating to Postage stamps to the Director-General of the Post Office, and of the section relating to Telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam and Burma, and local depots subordinate to Calcutta, and stamps for copies for use in the Central Provinces, shall be supplied from the central depot, Calcutta, on the indent of officers in charge of local depots.

3. Stamps for the Madras Presidency, including Cooch, and local depots subordinate to Madras, shall be supplied from the central depot at Madras, on the indent of the officers in charge of local depots.

4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in Rule 2), and local depots subordinate to Bombay, shall be supplied from the central depot, Bombay, on the indent of officers in charge of local depots.

5. The Superintendents of Stamps, Calcutta, Madras and Bombay, on receiving an indent from a local depot, shall have the indent examined to ascertain that the indent is such as to insure the local depot having a proper supply, and may comply with the indent in full or in part as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras and Bombay may indent for supplies on the central depots.

LOCAL DEPOTS.

6. Every Treasury throughout India, including those attached to political and salt agencies, shall be a local depot for the custody and sale of stamps of all descriptions. Local Governments may establish local depots at places where there is no Treasury.

7. Each local depot shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply

to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay or Calcutta, as the case may be; but the Local Government of any Province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the Province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the Province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of General and Court-fee stamps, to the Director-General of the Post Office in the case of Postage stamps, and to the Director-General of Telegraphs in the case of Telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself, or in his presence, immediately on its being opened. At the head-quarters of a district, where the Treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the Treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted.

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances, may be used for the purpose of calculating the total required for entry in each column.

In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 12. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the packed indent and a receipt shall be sent as soon as possible to the officer who sent the stamps.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The individual affairs of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (rule 34), and in the *plus et minus memoranda* (rule 36).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register* maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

* Double lock Stamp Store Registers—prescribed by the Punjab Government.

† N.B.—In all cases where stamp registers have to be checked, the actual check of quantities against value is a very important one; i.e. the re-drawing of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as provide a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally check 10 per cent. of the entries in each class of stamp, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

14. The Treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local dépôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose to be kept by him under single lock as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. *The ex-officio vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required.* When this indent is presented to the officer in charge, *he will examine the single lock register, check the correctness of the arithmetical calculations made therein and compare the balance shown with the actual balance in the ex-officio vendor's hands.* If he approves the indent, he shall then give out the quantity required from the store under double lock; *check the correctness of the entries made in the double lock register; see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store.* The same procedure shall be followed if any stamp should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable, with reference to the amount of the Treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the *single lock register in the form mentioned in the preceding paragraph* in such language as the Local Government may direct, *entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day.* He shall pay daily into the Treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage, and Telegraph—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the dépôt.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of General and Court-fee stamps vary in different Provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor-General in Council.

18. Local Governments may direct that the sales to the public of General and Court-fee stamps by *ex-officio* vendors shall be limited to

stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

16. Telegraph stamps shall be sold to the public for cash by the ex-officio vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

17. Telegraph Masters shall obtain supplies of Telegraph stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public Telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of Telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of Telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depot is closed for holidays of more than one day's duration, officers in charge of local depots are authorized to issue Telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the Treasury re-opens by the return of the stamps, or the payment of their value if sold.

18. Service postage stamps shall be sold for cash from local depots to Government officials and to persons specially authorized to purchase and use Service stamps on a written application. On such sales no discount is allowed.

19. Ordinary postage stamps shall be sold to the public for cash from local depots, provided that the value sold in any period of one time shall not be less than Rs. 5 and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depots only to Commanding Officers in complete packets, no discount being allowed.

20. The officer in charge of every post office, receiving office, taluk, thana and police station at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1899, to sell General stamps, are required to keep a supply of ordinary postage stamps, for sale to the public, sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depots for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

Note.—In the case of all stamped envelopes or postal packages the discount or commission is calculable on the face-value of the stamp.

A special extra commission of quarter anna in the rupee has been sanctioned, with effect from 11th November 1892, on all sales of the large size registration envelopes.

24. The officers in charge of post offices, receiving offices, tahsils, tháñas and police stations at which letters are received for despatch, are also required to keep a supply of one anna revenue stamps for sale to the public. To such officers one anna revenue stamps are sold from local depôts on the same conditions as to quantity as those prescribed in rule 22. On such sales discount at the rate of one anna in the rupee is allowed.

25. A District Officer may authorize the grant of discount at the rate of quarter of an anna in the rupee to any *bond fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government Treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions and any other officers of the Post Office authorized in that behalf by the Postmaster-General or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under rules 23 and 25.

BRANCH DEPÔT.

27. Every subordinate branch or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depôt is insignificant and equal facilities exist for the supply of stamps from a depôt, in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

28. The Sub-Treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to branch depôts, such supplies being passed through the accounts of the local depôt and treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps or arrant from a local, central or other depot should be conducted in the manner laid down in rule 10.

The ex-officer vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the ex-officer vendor at the local depot obtains his supplies from the officer in charge.

20. The supply to be kept in a branch depot should be equal to the probable demand for three months; but Local Committees may direct that the supply shall be equal to the demands of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

gr. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the ex-officio vendor, and the remainder of the stamps in the branch depots shall be kept under double lock of the officer in charge of the branch depot and of the ex-officio vendor, and given out to single lock as required.

32. Sales from branch depots will be made, subject to the same rules as those from the local depots.

**RETURNS TO AND BY THE SUPERINTENDENTS OF STAMPS
AND ACCOUNTANTS GENERAL.**

33. On the last open day of September and March each year, the

The North-Western Province and
Orissa, Bengal, the Central Provinces and
Berar, &c. On the eve of receiving a
new stamp supplied to him from the
central depot at Mysore, the monthly
statements will be sent to him, collected
in one Superintendent of Stamps,
Madras.)
officer in charge of each local depot
will count, or have counted in his
presence, the stamps in his depot,
both those under double lock, and
those under single lock, and will re-
quest the officer in charge of the
branch depots subordinate to him similarly to count the stamps in the
branch depot. He will attach to the monthly statements for Sep-
tember and March rendered to the Superintendents of Stamps,
Calcutta, Madras, or Bombay or in the Province a note in the margin,
to the Local Superintendent or Commissioner of Stamps or other
officer named by the Local Government, a certificate in the following
form:—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local dep't on the ~~20th~~^{21st ~~19~~²⁰, and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, that the value of each}

* General
Certificates : : : description it is stated in the margin.⁷ Also, that I have received similar certificates from the officers in charge of the subordinate branch depots that they have similarly counted the stamps in their branch depots on the last day of the month of ~~September~~^{October} 19th, of which the accounts are incorporated in the head Treasury account, and that

they have made a similar calculation of numbers and values, and Rs. that these certificates show the value of each description of stamps *in all the branch depôts* to be as stated in the margin.*

The total values of stamps in this depôt and the branch depôts as found by the above certified examination, are therefore—

	Rs.
General	.
Court-fees	.
Telegraph	.
Postage	.

which amounts agree with the balances shown in the monthly statement for September to which this certificate is attached. (If there is any difference add "with the exception of the following differences" the explanation of which is as follows.)

34. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps or other officer specified in rule 33, separate statements being prepared for General stamps, Court-fee stamps, Telegraph stamps and Postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantities sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

35. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps or other officer specified in rule 33 will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

36. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of *plus* and *minus* memoranda or otherwise.

37. Each Superintendent or Commissioner of Stamps or other officer specified in rule 33 shall send to the Accountant-General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller-General may prescribe.

38. They shall also every six months intimate to the Accountant-General or Comptroller for comparison with the amounts shown in the returns received from treasuries, and other local depôts under rule 35, the receipt of the certificate prescribed in rule 33, and the amount of stock certified to be in balance in each local depôt.

39. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipt, issues and sales.

40. The Local Governments in Bengal, Madras and Bombay shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller-General, to whom the result will be reported.

41. The Superintendents of Stamps, Calcutta, Madras and Bombay, shall forward every month to the Director-General of the Post Office a statement showing the balances and receipts in the central depôt and the issues to each local depôt of Postage stamps during the month. Each Superintendent or Commissioner of Stamps or other officer specified in rule 33 shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of Postage stamps in the local and branch depôts subordinate to him. Each Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realizations at each Treasury from the sales of Telegraph stamps during the month.

Supplementary rules issued by the Honourable the Chief Commissioner of Ajmer-Merwara under his Notification No. 1126, dated the 17th September, 1903.

SUPPLEMENTARY TO RULE 11.

In Ajmer-Merwara the officer in charge shall personally count with his own hands all stamps not received in sealed packets of the value of Rs. 25 and upwards. Stamps below the value of Rs. 25 which are not received in sealed packets with unbroken seals may be counted either by officer in charge or in his presence. In the case of stamps received in sealed packets marked as containing a certain number of stamps, one packet in ten of each denomination, shall be opened and counted at the time of receipt by the officer in charge or in his immediate presence. If all those counted be found correct, the remainder may be left, with seals unbroken to be counted when given out from custody, under double lock.

SUPPLEMENTARY TO RULE 13.

In Ajmer-Merwara the registers of receipts and issues of stamps from the store under double locks shall be in such form as may from time to time be prescribed by or with the sanction of the Chief Commissioner.

They shall be kept in bound books as follows :—

(1) Court-fee No. 1, one anna to Rs 25.	(8) Receipt stamp.
(2) " No. 2, from Rs 100 to Rs 1,000.	(9) Foreign bill stamp.
(3) Non-judicial.	(10) Hundi stamp.
(4) Postage stamp.	(11) Share transfer stamp.
(5) Service stamp.	(12) Plain paper.
(6) Postal service.	
(7) Telegraph stamp.	(13) General book.

The entries in these books should be made either by the officer in charge of the local or branch dépôt himself or at local dépôts by the Stamp Mohurir at the time of putting in or taking out stamps, but in the latter event the entries must be personally checked off by the officer in charge as the stamps are put in or taken out. Every entry of receipt should correspond with the invoice, and should show from whence the stamps were received, and every entry of issue should be vouched for by a passed Treasurer's or Tahvildar's indent. A balance should be struck after each entry at the time of receipt or issue, and attested by the signature or initials of the officer in charge and of the Treasurer or Tahvildar, as the case may be, both of whom shall invariably be present during the whole time that the store under double locks or any part of it remains open.

SUPPLEMENTARY TO RULE 15.

In Ajmer-Merwara the period of one month fixed by this rule is reduced to one week.

SUPPLEMENTARY TO RULE 16.

In Ajmer-Merwara the register of receipts and issues of stamps under single lock shall be kept in Urdu or in Hindi, if the *ex-officio* vendor is not sufficiently acquainted with Urdu. The book shall be balanced daily, and the balance shall be attested by the initials of the officer in charge of the local or branch dépôt and the Treasurer or Tahvildar, as the case may be. Before signing this register the officer in charge shall see that all issues from the store under double locks have been brought to credit, and that the values of stamps written off as sold have been credited in the treasury cash accounts. At the close of the last working day of each month an abstract showing briefly the transactions of the month and containing (1) opening balance, (2) receipts during month, (3) sales during month, and (4) closing balance, should be entered in the register after the last entry. The officer in charge shall verify the entries, and certify that he has personally examined and counted the stamps of all descriptions in store, and that the transactions during the month have been correctly recorded. The officer in charge of branch dépôts shall

thereafter send without unnecessary delay a transcript of the transactions during the month authenticated by his signature for incorporation in the district returns.

SUPPLEMENTARY TO RULE 31.

In Ajmer-Merwara the period referred to in this rule is fixed at two weeks.

RULES.

SEPARATE REVENUE DEPARTMENT STAMPS.

Rules regulating the supply and sale of non-judicial Stamps, the persons by whom alone they shall be sold, and the duties and remuneration of such persons.

NOTIFICATION—No. 1124, dated 17th September 1903.

In exercise of the powers conferred by section 74 of the Indian Stamp Act (II of 1899) the Honourable the Chief Commissioner of Ajmer-Merwara is pleased, with the previous approval of the Governor-General in Council, to make the following rules regulating—

- (a) the supply and sale of Stamps and Stamped paper;
- (b) the persons by whom alone such sale is to be conducted; and
- (c) the duties and remuneration of such persons.

2. These rules shall take effect on and from the 1st day of January 1903 in supersession of the rules published in the Honourable the Chief Commissioner's Notification No. 189, dated the 18th March 1882.

INTERPRETATION.

1.—In these rules, unless a different intention appears from the subject or context,—

- (a) the expression "*ex-officio Vendor*" means the Treasurer for the time being of the Treasury at the head-quarters or his agent, the Sub-Treasurer of every Sub-Treasury and includes every person appointed to discharge the functions of a Treasurer at any *local depot* established at a place where there is no Treasury.
- (b) the expression "*Licensed Vendor*" means every person who for the time being holds a licence granted under these rules to sell Stamps but does not include an *ex-officio vendor* as such though an *ex-officio vendor* may, if duly licensed, be also a licensed vendor.
- (c) The expression "*Local Depot*" includes every Treasury at Head Quarters and every Sub-Treasury or any place where there is no Treasury or Sub-Treasury for the sale and custody of Stamps, which the Chief Commissioner, Ajmer-Merwara, declares to be a Local Dep't.

LICENSES FOR VEND OF STAMPS.

II.—Subject to the provisions of these rules, the Collector, or other officer empowered by the Local Government in this behalf, may grant to any person a license for the sale of stamps of any value or description named in the license at any place, or in any area within the limits of his district.

Provided that no license shall be granted to a person employed in any Department of the public service under these rules without the previous consent of the head of such Department.

III.—The license shall be in the form annexed to these rules. It shall specify the person licensed, the kind and the value of the Stamps he is licensed to sell and the place at, or area within, which he is licensed to sell.

The license so granted shall be renewed every year.

IV.—The Collector shall cause a register of licenses granted under these rules to be maintained for the district. The register shall contain the following particulars:—

- (a) Date of granting the license.
- (b) Serial number for the year of the license.
- (c) Name and description and residence of person licensed; or in the case of a license granted to a public servant, the official designation of the office in virtue of which the license may be used.
- (d) Place or area for which the license is granted.
- (e) Description of stamps (kinds and value) covered by the license.
- (f) Period for which the license is granted.
- (g) Acknowledgment of license.
- (h) Remarks relating to revocation, renewal, surrender, expiry, etc., of license.
- (i) Date of destruction of license.

V.—*Ex-officio* vendors shall supply stamps to the public and to licensed vendors and shall allow discount to the latter at the rates and under the conditions hereinafter prescribed for purchases made from Government.

VI.—(i) Any license granted under these rules may be revoked at any time by the Collector of the district in which it was granted, or by any Revenue authority to whom such Collector is administratively subordinate.

(ii) When any license is revoked, or when the term for which any license is granted expires, it shall be the duty of the person to whom it was granted or his representative to surrender it to the Collector. The Collector will receive, and (by enfacement) cancel every such license. Cancelled licenses may be destroyed when no longer likely to be required for any purpose.

VII.—No *ex-officio* vendor shall as such sell stamps otherwise than in accordance with the following directions:—

- (a) to a licensed vendor stamps of the kinds and values specified in the licensed vendor's license, but no stamp to exceed Rs. 50.

THE AMRITSAR-STAMP ACT.

(b) to the value impressed stamp exceeding Rs. 10 rupees in value.

VIII.—(a) Licensed vendor shall obtain stamps from any of the Head-quarters or local and branch depots in payment of duty recoverable for the transaction hereinafter permitted.

(b) A licensed vendor shall obtain stamps only at depots situated in the district for which his license is granted.

SALE OF STAMPS BY VENDORS.

Duties of Vendors.

IX.—No person other than a vendor as defined in these rules shall sell stamps, other than revenue adhesive stamps, unless specially authorized thereto by notification of the Local Government.

X.—Every vendor shall sell stamps in accordance with these rules for the value expressed upon them, and for no more.

XI.—Every vendor shall accept payment for any stamp paid to him in any currency which would be accepted on behalf of Government at a district treasury.

XII.—No vendor shall sell stamps of any kind, the use of which has been discontinued or prohibited by competent authority, but any stamp of any kind the use of which may have been discontinued may be dealt with according to the powers so section 54, Chapter V of Act II of 1899.

XIII.—Every licensed vendor may, subject to the conditions of his license and the requirements of these rules, purchase from an un-licensed vendor, and sell to any person stamps of any kind or value exceed by his license.

XIV.—Subject to the provisions of Chapter V of the Stamp Act 1899, no licensed vendor shall obtain (by purchase, exchange or otherwise) any stamp from any person other than an un-licensed vendor.

XV.—If the duty on any document has to be denoted in the form of impressed sheets, it shall be so denoted by the smallest number of impressed sheets available by which the duty required can be made up.

XVI.—If the amount of the stamp duty to be denoted is such that it can be denoted by a single impressed sheet, and such impressed sheet is available, it shall be supplied.

XVII.—Whenever under these rules and directions more than a single impressed sheet is supplied to denote the value of the stamp duty required, the vendor shall write upon each impressed sheet supplied a certificate stating that he is unable to supply a single impressed sheet of the required value and that the number of impressed sheets supplied is the smallest he can furnish to make up that value.

XVIII.—A copy of every certificate endorsed under the preceding rule shall be entered in the vendor's vend register and shall be dated and signed by the vendor making it.

Provided that no such certificate shall be given by a licensed vendor in any case in which the stamp required exceeds in value the

value of the sheet of highest value which such vendor is authorised to sell.

XIX.—Every vendor shall truly and correctly endorse in the English or Urdu or Hindi character on every impressed sheet sold by him to the public the following particulars :—

- (a) the serial number for the year of the entry of sale of such impressed sheet in the vend register ;
- (b) the date of the sale of the stamp ;
- (c) the name, (if a native) father's name and residence of the purchaser ; if the purchaser is purchasing on behalf of another person, then also the name, (if a native) father's name and residence of the person for whom the impressed sheet is purchased ; and
- (d) the value of the impressed sheet sold (to be entered in words), and shall sign the endorsement.

XX.—No vendor shall knowingly endorse on any impressed sheet sold, the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being purchased ; or deliver any stamp sold to any person other than the person whose name is so endorsed thereon.

XXI.—Every vendor shall truly and correctly enter in his vend register the particulars of every impressed sheet sold by him to the public at the time when the sale takes place. He shall also invite the purchaser to attest the entry by his signature or thumb impression, or both, and in the event of the purchaser refusing so to attest the entry of sale the vendor shall record the fact of such refusal, and if the purchaser wishes, the reasons for the refusal.

XXII.—Every licensed vendor shall exhibit conspicuously at his place of vend a sign-board, bearing his name and the words " Licensed vendor of non-judicial stamps." He shall also have at the same place, for reference on application by intending purchasers, a copy of these rules, and if the Collector by general or special order so directs, a copy of the Indian Stamp Act.

XXIII.—When stamps are returned into the Collector's store on—

- (1) resignation of license,
- (2) revocation of license for any fault of the licensee,
- (3) death of the vendor,
- (4) application of the vendor for leave to restore any stamps, the stamps shall be taken back at their full value less a deduction of one anna in the rupee ; but when they are returned on—
- (5) expiration of license,
- (6) recall of stamps by Government,
- (7) revocation of license for any other cause than that mentioned in (2),

they shall be taken back at the full value less only any discount allowed on their sale to the licensed vendor.

XXIV.—Every licensed vendor shall keep such stock of one anna adhesive stamps as the Collector may consider sufficient to meet

the demand likely to be made upon the licensees for supply.

REMUNERATION OF VENDORS.

XXV.—(i) No *ex-officio vendor* shall, as such, be entitled to any discount or commission on the value of any stamp supplied to him for custody and sale; upon the sale thereof.

(ii) Licensed vendors shall be entitled to discount on the value of stamps purchased by them from an *ex-officio vendor* at the rates specified in the following schedule:—Provided that discount shall not be allowed on the value of any stamp of a kind not specified in the said schedule, nor on the value of any single stamp of denomination higher than Rs. 50, nor when the total value of the stamps purchased at one time is less than Rs. 5.

RATE OF DISCOUNT.

Vendors holding licenses to sell stamps.

Description of Stamp.	Rate of discount.	
	At places where stamps are sold by Government.	At other places.
<i>Advisors.</i>		
One anna revenue labels	Per cent. Rs. 6.4.0	Per cent. Rs. 6.4.0
Other stamps not exceeding in value eight annas each	Foreign Bill	6.4.0
Exceeding eight annas but not exceeding Rs. each	Share Transfer and Notarial Stamps	3.9.8
Exceeding Rs. 5 but not exceeding Rs. 50 each		3.9.0
<i>Others.</i>		
Hundi stamps	4.11.0	6.4.0
Imprinted Stamp papers		

(iii) The Local Government may at its discretion direct that the rates of Rs. 4.11.0 and Rs. 3.9.8 per cent. prescribed in the scale for places where stamps are sold by Government shall be reduced to Rs. 3.2.0 and Rs. 3.9.0 per cent., respectively, in the case of any town with a population of 50,000 inhabitants or upwards.

(iv) Government servants holding licenses to sell stamps:—

On all stamps which they are licensed to sell under these rules 2 per cent.

VEND REGISTERS.

XXVI.—(i) Every vendor shall maintain the *Vend Register* hereinafter prescribed, and such other registers, and shall keep such accounts in such form as may from time to time be prescribed by the Commissioner of Ajmer-Merwara.

(ii) Every vendor shall maintain a *Vend Register* in the form annexed to these rules, and shall regularly and correctly enter therein the following particulars:—

- (a) the date of sale of any impressed sheet sold;
- (b) the serial number of the entry of every such sale; a new series of numbers being commenced on the first day of each succeeding year;
- (c) the value (in words) of each stamp sold, and the total value of stamps sold in each transaction;
- (d) the description of stamps sold;
- (e) the full name (if a native, *father's name*), surname (if any), and residence of the purchaser;
- (f) the purpose for which the purchaser states that the stamp is purchased;
- (g) copy of certificate (if any) required by rule XVIII;
- (h) signature or thumb impression of purchaser, if the purchaser consent to sign the entry, or make the impression, and if he does not consent, the reasons for his not consenting, in case the purchaser states his reasons.

(iii) Blank Vend Registers in the prescribed form shall be supplied through the Collector's Office free of charge to vendors on application.

(iv) Before issuing any blank Vend Register to a vendor, the Collector shall enter or cause to be entered at the beginning thereof the following particulars:—

- (a) the full name and residence of the vendor to whom the register is being issued;
- (b) the date on which the register is issued;
- (c) the number of pages the register contains. The Collector shall also cause the pages to be numbered consecutively in ink.

(v) When any register becomes filled up, the vendor shall deliver the same to the Collector or other officer deputed to receive the same.

INSPECTION AND CONTROL.

XXVII.—Every licensed vendor shall upon the demand of the Collector, whenever required so to do, deliver up all stamps in his custody or possession as such vendor, and if such stamps have been paid for by such vendor, the value thereof less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.

XXVII-A.—The Commissioner, Ajmer-Merwara, and every Revenue Officer not below the rank of a Collector and every Revenue Officer below the rank of Collector who is specially authorised in that behalf by the said Commissioner, Revenue Officer or Collector, may at any time inspect the stock of stamps, the registers and accounts of any vendor.

Upon being so required by any such officers, every vendor shall produce for the purposes of inspection all stamps in his custody or possession and all registers and accounts kept by him as such vendor.

XXVIII.—Upon being so required by the Collector, every vendor shall produce for the purposes of inspection all stamps in his custody or possession and all registers and accounts kept by him as such vendor.

FORM.

(REFERRED TO IN RULE IV.)

License is hereby granted to (*name, father's name and residence of licensee*) to sell at (*place of vend*) stamps of the description mentioned in the margin for a period of (*here state duration of license*) commencing from (*date*) subject to the rules made on that behalf under section 74 of the Indian Stamp Act, II of 1899. The infringement of any of these rules shall render the holder liable to cancellation of his license and the penalties prescribed in section 69 of the (said) Act, namely, imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

This license may be revoked at any time by the Collector of the district in which it is granted or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires, the person hereby licensed shall surrender the license at once to the Collector.

District

Dated

Collector.

Finance and Commerce Department Resolution No. 1603, dated 9th June 1882.

RESOLUTION.—Under section 79 of Act XV of 1872, every person solemnising a marriage, and required under the Act to register the same, and every Marriage Registrar or Secretary to a Local Government having the custody for the time being of any Register of Marriages, shall, on payment of the proper fees, give a copy under his hand of any entry in any Register of Marriages in his custody. Such copies, or extracts certified to be true copies, or extracts by or by order of, any public officer, and not chargeable under the Court Fees Act, are, unless granted for record in any public office or for any public purpose, liable to a stamp duty of 8 annas each under clause (a) of Article 22, Schedule I of the Indian Stamp Act, 1879, except in cases provided for in Notification of the Government of India, No. 1603, dated 9th June 1882.* But as it has been represented that the

* Superseded by No. 2897-S.R., dated 7th June 1894—Gazette of India, 1894, Part I, page 342.

practice of granting such copies or extracts on stamped paper is not universally followed, -the Governor-General in Council desires to invite the attention of the Local Governments to the requirements of the law with a view to the issue of such further orders as may be considered necessary.

PART II.

THE COURT FEES ACT, VII OF 1870,

as modified up to the 1st October 1899.

STATEMENT OF REPEALS AND AMENDMENTS.

SECTION 2 AND SCHEDULE III REPEALED BY	ACT XIV OF 1870, SCH.
SECTION 15 AND SCHEDULE I, ART. 2, AMENDED BY	ACT XX OF 1870, S. 1.
SCHEDULE I REPEALED IN PART BY	ACT VIII OF 1871, SCH. I.
SECTION 19, CL. XXIV, AMENDED BY	ACT XV OF 1872, S. 2.
SECTIONS 19A TO 19H ADDED BY	ACT XIII OF 1875, S. 6.
SCHEDULE I, ART. 13, ADDED (<i>for the Punjab</i>) BY	ACT XVIII OF 1884, S. 71 AS AMENDED BY ACT XXV OF 1893, S. 6.
SECTION 20 REPEALED IN PART AND SECTION 23 REPEALED BY	ACT XVII OF 1887, SCH.
SCHEDULES I AND II REPEALED IN PART AND AMENDED BY	ACT VI OF 1889, S. 18.
SECTION 19, CL. VIII, AND SCHEDULE I, AMENDED BY	ACT VII OF 1889, S. 13 (2).
SCHEDULE I AMENDED BY	ACT XI OF 1899, S. 84.
SECTION 19, CL. IV, REPEALED, AND SCHEDULE II, ART. 1, REPEALED IN PART BY	ACT XIII OF 1889, SCH.
SECTIONS 19H, 19I, 19J, 19K, INSERTED BY	ACT XI OF 1899, S. 2.
SECTIONS 3, 7, 10, 19, 19C, AND 19G REPEALED IN PART, AND SECTIONS 24, 32 AND SCHEDULE II, ARTS. 8 AND 9, REPEALED, AND SECTION 34, SCHEDULE I, ART. 2, AND SCHEDULE II, ART. 4, AMENDED BY	ACT XII OF 1891, SCH.
SCHEDULE I, ART. 14, ADDED (<i>for Lower Burma</i>) BY	ACT XI OF 1889, S. 84.
SCHEDULE I, ART. 15, ADDED (<i>for Upper Burma</i>) BY	REG. I OF 1896, S. 36.
SCHEDULE II, ART. 10, REPEALED BY	ACT VIII OF 1890, SCH.
SCHEDULE III AND ANNEXURES ADDED BY	ACT XI OF 1893, S. 3.

The following changes have been made in reprinting the Act :—

- (1) repealed matter has been omitted, explanatory notes being inserted :—
- (2) amendments have been inserted in their proper places, with explanatory foot-notes :
- (3) references to repealed Acts have been altered as directed by the enactment which effects the repeal, explanatory foot-notes being inserted :
- (4) some further foot-notes have been added for convenience of reference :
- (5) the number and year of Acts referred to in the text have been noted in the inner margin, except where both appear in the text :
- (6) section-numbers occurring in the text have been printed in figures instead of in words :
- (7) an appendix has been added :
- (8) the marginal notes have in some instances been revised, as has also been the index.

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ACT NO. VII OF 1870.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.
[11th March, 1870]

THE COURT-FEES ACT, 1870.

[As modified up to the 1st October, 1899.]

CHAPTER I.

PRELIMINARY.

I. This Act may be called the Court-fees Act, 1870.
It extends to the whole of British India¹ ;
And it shall come into force on the first day of April, 1870.

Short title.
Extent of
Act.
Commencement of Act.

¹ For the Statement of Objects and Reasons, see Gazette of India, 1869, Pt. V, p. 57 ; for Proceedings in Council, see *ibid*, 1869, Supplement, pp. 1179 and 1452 ; *ibid*, 1870, Supplement, pp. 52, 378, 421, 427 and 434.

Act VII of 1870 has been declared in force—

in Upper Burma generally (except the Shan States), by the Burma Laws Act, 1898 (XIII of 1898), s. 4 (1), Sch. I [Burma Code, Ed. 1899] ;
in British Baluchistan, by the British Baluchistan Laws Regulation (I of 1890), s. 3, printed, Baluchistan Code ;
in the Santhal Parganas, by the Santhal Parganas Settlement Regulation (III of 1872) as amended by the Santhal Parganas Justice and Laws Regulation, 1899 (III of 1899) ; see the revised edition of the original Regulation, as modified up to 1st October, 1899, published by the Legislative Department ;
in the sub-division of Angul, by the Angul District Regulation, 1894 (I of 1894), s. 3.

It has further been declared, by notification under s. 3 (a) of the Scheduled Districts Act, 1874 (XIV of 1874), in force in the following Scheduled Districts, namely :—

the District of Hazaribagh [Gazette of India, 1881, Pt. I, p. 507] ;
the District of Lohardugga (now called the Ranchi District, see Calcutta Gazette, 1899, Pt. I, p. 44) [*ibid*, 1881, Pt. I, p. 508] ;
the District of Lohardugga then included the present District of Palamau [separated in 1894] ;
the District of Manbhoom [*ibid*, 1881, Pt. I, p. 509] ;
the Pergannah Dhalbhoom in the District of Singbhoom [*ibid*, 1881, Pt. I, p. 510] ;
the Scheduled Districts in Ganjam and Vizagapatam, see Gazette of India, 1898, Pt. I, p. 863 ;
the North-Western Provinces Tarai [*ibid*, 1876, Pt. I, p. 505].

It has been extended by notification under ss. 5 and 5A of the same Act to the following Scheduled Districts, namely :—

The Garo Hills District, the Khasi and Jaintia Hills District, the Naga Hills District, the North Cachar Sub-Division of the Cachar District, the Mikir Hill Tract in the Nowrang District and the Dibrugarh Frontier Tract in the Lakhimpur District, provided that the Act does not apply to natives of these districts and tracts who are assessed to house-tax except in such places and cases as the Deputy Commissioner may withdraw from the operation of the exemption [Assam Gazette, 1897, Pt. I, p. 861 ; Gazette of India, 1884, Pt. I, p. 164].

It has also been applied to the Baluchistan Agency territories by the Baluchistan Agency Laws Law, 1890, s. 4 (1).

The Act came into permanent operation in Aden on 1st April, 1876 [Bombay Government Gazette, 1876, Pt. I, p. 956].

It has been declared inapplicable to proceedings before officers making a settlement, and in certain other cases under the Santhal Parganas Settlement Regulation (III of 1872), s. 8 [Bengal Code, Vol. I, Ed. 1889, p. 600]. See now the Act as amended by the Santhal Parganas Justice and Laws Regulation, 1899 (III of 1899), in the revised edition as modified up to 1st October, 1899, published by the Legislative Department.

The Act has been amended in Upper Burma—see the Upper Burma Civil Courts Regulation, 1896 (I of 1896), s. 36 ; in the Panjab, see the Panjab Courts Act, 1884 (XVIII of 1884, s. 71) ; in Lower Burma—see the Lower Burma Courts Act, 1899 (XI of 1899, s. 84).

"Ch. of
Controlling
Revenue
Authority"
defined

12. In this Act, unless there is anything repugnant in the context, "Chief Controlling Revenue-authority" means—

- (a) in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue;
- (b) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner;
- (c) in Sindh—the Commissioner;
- (d) in the Punjab and Burma, including Upper Burma—the Financial Commissioner; and
- (e) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official gazette, appoint in this behalf.

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY-TOWNS.

fees
in High
Courts
General
Schedule

fees in Pres.
Courts &c.
Small Courts

fees on documents
etc. in High
Courts or
therefore
and other
courts

3. The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute 21 and 25 of Victoria, Chapter 105, section 13²:

or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14³, * * * 20 and 21 of the second schedule to this Act annexed:

and the fees for the time being chargeable in the Courts of Small Causes at the presidency towns, and their several offices,

shall be collected in manner hereinafter appearing.

4. No document of any of the kinds specified in the first or second schedule to this Act annexed as chargeable with fees shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

² This section was inserted by s. 2 of Act No. 1 of 1881.

³ See the Indian High Courts Act, 1861 (21 & 22 Vict. c. 102), printed, "Collection of Statutes relating to India," Vol. I, Ed. 1870, p. 347.

⁴ The number "sixteen" was replaced by the Repealing and Amending Act, 1891 (XII of 1891), General Act, Vol. VI.

⁵ See the Presidency Small Causes Courts Act, 1874 (XV of 1873), Ch. X (General Act, Vol. IV).

The amount of fees payable in respect thereof see the North-Western Provinces Rent Act, 1891 (XII of 1890), s. 45, as amended by the North-Western Provinces Rent Act, 1893 (XIV of 1892), s. 2, printed, North-Western Provinces Code, Ed. 1896.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court; ^{In their appellate jurisdiction:}

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

or in the exercise of its jurisdiction as a Court of reference or ^{as Courts of reference and revision.}

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the first Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

6. Except in the Courts hereinbefore mentioned, no document of any kind specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

7. The amount of fee payable under this Act in the suits¹ next hereinafter mentioned shall be computed as follows:—

- i. In suits for money (including suits for damages or compensation for money or arrears of maintenance of annuities, or of other sums payable periodically)—according to the amount claimed;
- ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter ^{for maintenance and annuities.}

¹ As to the valuation of suits for the purpose of determining the jurisdiction of Courts, see the Suit Valuation Act, 1857 (VII of 1857), printed, General Acts, Vol. V, p. 123.

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of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

iii. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint;

iv. In suits—

(a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

(b) to enforce the right to share in any property on the ground that it is joint family property,

(c) to obtain a declaratory decree or order, where consequential relief is prayed,

(d) to obtain an injunction,

(e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

(f) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought. * * * * *

v. In suits for the possession of land, houses and gardens, according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(a) where the land forms an entire estate or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—

five times the revenue so payable:

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

¹ The words "and the provisions of the Code of Civil Procedure, section thirty-one, shall by itself for the word 'claim' the words 'relief sought' were substituted." Note repeated by an Repealing and Amending Act, 1891 (XII of 1891) printed, General Acts, Vol. VI.

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits :

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood :

(d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned—the market value of the land :

Provided that, in the territories subject to the Governor of Bombay in Council the value of the land shall be deemed to be—
Proviso as to Bombay Presidency,

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey assessment ;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey-assessment ; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted :

Explanation.—The word "estate," as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or farmer or raiyat shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue :

(e) where the subject matter is a house or garden—

for houses and gardens;

according to the market-value of the house or garden :

vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section of the land, house or garden in respect of which the right is claimed :
to enforce a right of pre-emption;

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint :
for interest of assignee of land-revenue;

viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached :
to set aside an attachment;

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest :

to recover; ix. In suits against a mortgagee for the recovery of the property mortgaged,
to recover; and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—
for specific performance; according to the principal money expressed to be secured by the instrument of mortgage:

x. In suits for specific performance—

- (a) of a contract of sale—according to the amount of the consideration:
- (b) of a contract of mortgage—according to the amount agreed to be secured:
- (c) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term:
- (d) of an award—according to the amount or value of the property in dispute:

between landlord and tenant; xi. In the following suits between landlord and tenant:—

- (a) for the delivery by tenant of the counterpart of a lease,
- (b) to enhance the rent of a tenant having a right of occupancy,
- (c) for the delivery by a landlord of a lease,
- (d) to contest a notice of ejectment,
- (e) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and
- (f) for abatement of rent—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

Fee payable by the plaintiff against the defendant in compensation; 8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

9. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Proceeding where nett profits or market-value have been estimated. 10. i. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion

* See now the Land Acquisition Act, 1894 (1 of 1894), printed, General Acts, Vol. VI.

refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

ii. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.¹

xi. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

xii. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph ii, shall apply.

xiii. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure,² is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section 351³ of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

¹ Clause (iii) was repealed by the Repealing and Amending Act, 1891 (XII of 1891), printed, General Acts, Vol. VI.

The wording of the clause ran as follows:—"Section 180 of the Code of Civil Procedure shall be construed as if the words 'the market-value of any property or' were inserted after the word 'ascertaining' and as if the words 'or annual nett profits' were inserted after the word 'damages'."

² This reference should now be read as applying to Act XIV of 1882—see s. 3 of the revised edition of that Act as modified up to July 1899, published by the Legislative Department.

³ The reference to s. 351 of the Code of Civil Procedure, Act VIII of 1851, should now be read as applying to s. 362 of Act XIV of 1882. See now the revised edition of the Act as modified up to July, 1899, published by the Legislative Department.

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

14. Where an application¹ for a review of judgment² is presented on or after the ninth day³ from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.⁴

15. Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the application⁵ as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (d).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. When any appeal is presented to a Civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, and, on the hearing of such appeal, the respondent takes, under section 31⁶ of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 9.⁷

¹ As to refund of fees paid on application to the CM⁸ Court or the Court of the Financial Commissioner of the Punjab for the revision of its revised judgment under s. 12 of the Code of Civil Procedure, see the Punjab Courts Act, 1894 (XXVII of 1894), s. 22, as amended by the Punjab Courts Act, 1899 (XXXV of 1899), in the edition as revised up to 1st December, 1899.

² As to application for review of judgment, see the Code of Civil Procedure, 1853 (Act XIV of 1853), s. 62.

³ See Sch. I, Nos. 4 and 5, infra.

⁴ The word "application" was substituted for the original words "plaint or memorandum of appeal" by the Courts Act Amendment Act, 1870 (XX of 1870), s. 1 (amending this Act). Printed, General Acts, Vol. II.

⁵ The reference to s. 9 of the Code of Civil Procedure (Act VIII of 1853) should be read as applying to s. 60 of the Code of Civil Procedure (Act XIV of 1853)—see s. 3 of that Act. For Act XIV of 1853, see in the revised edition of the Act as revised up to July, 1893, published by the Legislative Department.

⁶ The reference to s. 9 of the Code of Civil Procedure (Act VIII of 1853) should be read as applying to s. 43, paragraph 2, of Act XIV of 1853—see s. 29 of that Act.

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restrain, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure,¹ the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

19. Nothing contained in this Act shall render the following documents chargeable with any fee:—^{Exemption of certain documents.}

- i. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.
- ii. [Rep. by the Repealing and Amending Act, 1891 (XII of 1891).]
- iii. Written statements called for by the Court after the first hearing of a suit.
- iv. [Rep. by the Cantonments Act, 1889 (VIII of 1889).]
- v. Plaints in suits tried by Village Munsifs² in the Presidency of Fort St. George.
- vi. Plaints and processes in suits before District Panchayats in the same Presidency.
- vii. Plaints in suits before Collectors under Madras Regulation XII of 1816.³
- viii. Probate of a will, letters of administration,⁴ land, save as regards debts and securities, a certificate under Bombay Regulation VIII of 1827],⁵ where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.
- ix. Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.
- x. Application relating to a supply for irrigation of water belonging to Government.
- xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.
- xii. Application for service of notice of relinquishment of land or of enhancement of rent.

¹ This reference should now be read as referring to the Code of Criminal Procedure (Act V of 18, 8)—see s. 3 of that Act. Printed, General Acts, Vol. VI.

² See the Madras Village Courts Act, 1888 (1 of 1888).

³ Printed, Madras Code, Ed. 1888, p. 66.

⁴ These words were substituted for the original words and figures “and certificate mentioned in the First Schedule to this Act annexed, No. 1,” by the Succession Certificate Act, 1859 (VII of 1859), s. 13 (2). Printed, General Acts, Vol. V.

⁵ Printed, Bombay Code, Vol. I, Ed. 1894, p. 11.

- xiii. Written authority to an agent to distrain.
- xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.
- xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- xvi. Petition, application, charge or information respecting any offence, when presented, made or laid to or before a Police-officer, or to or before the Heads of Villages¹ or the Village Police² in the territories respectively subject to the Governors in Council of Madras and Bombay.
- xvii. Petition by a prisoner, or other person in distress or under restraint of any Court or its officers.
- xviii. Complaint of a public servant (as defined in the Indian Penal Code³), a municipal officer, or an officer or servant of a Railway Company.
- xix. Application for permission to cut timber in Government forests, or otherwise relating to such forests.
- xx. Application for the payment of money due by Government to the applicant.
- xxi. Petition of appeal against the chaukidari assessment under Act No. XX of 1856,⁴ or against any municipal tax.
- xxii. Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.⁵
- xxiii. Petitions presented to the Special Commissioner appointed under Bengal Act No. II of 1859 (*to ascertain, regulate and record certain tenures in Chota Nagpore*).
- xxiv. [Petitions under the Indian Christian Marriage Act, 1872, sections 45 and 48.]

¹ See Madras Regulations XI of 1855 and IV of 1855, s. 6, in Madras Code, Ed. 1856, pp. 63 and 80, respectively.

² See Bombay Village Police Act (VIII of 1856), ss. 14, 15 and 16. Printed, Bombay Code, Vol. II, Ed. 1856, p. 120.

³ For the Indian Penal Code (Act XI of 1860), see the revised edition, as modified up to July, 1859, published by the Legislative Department.

⁴ Printed, Ajmere Code, Ed. 1853, p. 27.

⁵ See now the Land Acquisition Act, 1851 (1st 1851). Printed, General Acts, Vol. VI,

Printed, Bengal Code, Vol. II, Ed. 1850, p. 123.

⁷ This clause was substituted for the original clause by the Indian Christian Marriage Act, 1872 (XV of 1872), s. 2. Printed, General Acts, Vol. II. The original clause was worded as follows:—"petitions under the 14th and 15th of Victoria, Ch. 40 (an Act for marriage in India), s. 5, or under Act No. 3 of 1852, s. 9."

⁸ For further exceptions, see Notification No. 17/90, dat d' 19th September, 1873, in Appendix attached.

CHAPTER IIIA.¹PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES
OF ADMINISTRATION.

19A. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue authority for the local area in which the probate or letters has or have been granted,

and delivers to such authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said authority may—

- (a) cancel the stamp on the probate or letters if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Whenever it is proved to the satisfaction of such authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. Whenever * *² a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging

Relief where too high a court-fee has been paid.

Relief where debts due from a deceased person have been paid out of his estate.

Relief in case of several grants.

¹ Chapter IIIA was inserted by the Probate and Administration Act, 1875 (XIII of 1875).
s. 6. Printed, General Acts, Vol. II.

² The word "such" was repealed by the Repealing and Amending Act, 1891 (XII of 1891).
Printed, General Acts, Vol. VI.

to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Provided
that if the said
fees have
been paid on
probate, etc.

19D. The probate of the will or the letters of administration of the effects of any person deceased heretofore or h reather granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provided
that if the
fees have
been paid on
probate, etc.

19E. Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterward proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue-authority for the local area in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said authority is satisfied that such fee was paid in consequence of a mistake or is not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Administrator
to give proper
security before
letters stamped
under section
19E.

19F. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration

¹ As to power of Chief Controlling Revenue-authority to remit the whole or part of any penalty or forfeiture payable under s. 101, see the Probate and Administration Act, 18^oy(V) of 1829, s. 20 (2). Printed, General Acts, Vol. V.

have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

19G. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not within six months² * * * * * after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased apply to the said authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

19H. (1) Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause notice of the application to be given to the Collector.

Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procure thereon.

(2) Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority for the local area in which the High Court is situated.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by

¹ As to recovery of penalties or forfeitures under s. 19G, see the Probate and Administration Act, 1852 (VI of 1852), s. 20 (1). General Acts, Vol. V.

² The words and figures "after the first day of April, 1875, or" were repealed by the Repealing and Amending Act, 1881 (XII of 1881). Printed, General Acts, Vol. VI.

³ Sections 19H, 19I, 19J and 19K were inserted by the Court-fees Amendment Act, 1879 (XI of 1879), s. 2.

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section 277 of the Indian Succession Act, 1855,¹ or, as the case may be, by section 98 of the Probate and Administration Act, 1881.²

(5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19E.

(8) The Local Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (5).

19I. (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (4).

19J. (1) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector in any part of British India.

(2) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

19K. Nothing in section 6 or section 28 shall apply to probates or letters of administration.

Payment of
commodities in
respect of
probate and
letters of
administration.Revenue of
penalties, etc.Sections 6 and
28 not to apply
to probates or
letters of
administration.¹ Printed, General Acts, Vol. I.² Printed, General Acts, Vol. III.³ These sections were inserted by the Courts-fee Amendment Act, 1899 (XI of 1899), s. 2.

CHAPTER IV.

PROCESS-FEES.

20. The High Court shall, as soon as may be, make rules¹ as to the following matters²:-

Rules as to
costs of
processes.

i. the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil³ and Revenue⁴ Courts established within the local limits of such jurisdiction;

ii. the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police-officers may arrest without a warrant; and

iii. the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

All such rules, alterations and additions shall, after being confirmed by the Local Government and sanctioned by the Governor General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

21. A table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

¹ As to the power to make rules and prescribe fees for processes in Lower Burma, see the Lower Burma Courts Act, 1852 (XI of 1852), ss. 82 and 91, printed, Burma Code, Ed. 1859. As to power of the Judicial Commissioner to make rules and regulate the fees to be paid for civil processes in Upper Burma, see the Upper Burma Civil Courts Regulation, 1859 (I of 1859), s. 30 (1) (a). As to power of the Bombay High Court to prescribe fees for processes issued by Courts constituted under the Bombay Civil Courts Act, 1859 (XIV of 1859), see s. 42 of that Act, printed, Bombay Code, Vol. I, Ed. 1859, p. 127]. As to computation of certain fees on applications under s. 93 of the North-Western Provinces Rent Act, 1851 (XII of 1851), see that section as amended by s. 2 of the North-Western Provinces Rent Act, 1856 (XIV of 1856), printed, North-Western Provinces Code, Ed. 1852, p. 620.

As to power of Chief Commissioner of British Baluchistan to make rules and prescribe fees, see the British Baluchistan Criminal Justice Regulation, 1861 (VIII of 1861), s. 20 (1) (a), and the British Baluchistan Civil Justice Regulation, 1866 (IX of 1866), s. 52 (a). Printed, Baluchistan Code.

² For Notifications issued under the powers conferred by this section in—
Bombay see Bombay List of Local Rules and Orders, Vol. I, Ed. 1856,
pp. 36 and 37;

Burma see Burma Gazette, 1851, Pt. I, p. 142;
Madras see Madras List of Local Rules and Orders, Vol. I, Ed. 1857,
pp. 18 and 19;

North-Western Provinces-North-Western Provinces and Oudh List of Local Rules and
Orders, Ed. 1856, p. 33;

Central Provinces see Central Provinces List of Local Rules and Orders, Ed. 1856,
p. 11.

³ In the Punjab, the words "and revenue" are repealed, see the Punjab Land-revenue Act, 1857 (XVII of 1857), printed, Punjab Code, Ed. 1858, p. 322.

Number of
Fees in District
and subordinate
Courts.

22. Subject to rules¹ to be made by the High Court and approved by the Local Government and the Governor General of India in Council,

every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of fees necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,

Number of
Fees in District
Court of Small
Cause Courts.

and for the purposes of this section, every Court of Small Causes established under Act N. XI of 1853 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*)² shall be deemed to be subordinate to the Court of the District Judge.

Number of
Fees in
Revenue Courts.

23. Subject to rules³ to be framed by the Chief Controlling Revenue-authority and approved by the Local Government and the Governor General of India in Council, every officer performing the functions of a collector of a District shall fix, and may from time to time alter, the number of fees necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

24. [Processes served under this Chapter to be held to be process within meaning of Code of Civil Procedure] Rep. by the Repealing and Amending Act, 1891 (XII of 1891).

CHAPTER V.

OF THE MODE OF LEAVING FEES.

Collector
of Stamps.

25. All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

¹ For rules made under the powers conferred by this section in—

Bombay see Bombay List of Local Rules and Orders, Vol. I, Ed. 1892, p. XXV;

Madras see Madras List of Local Rules and Orders, Vol. I Ed. 1892, p. 17;

North-Western Provinces & North-Western Territories and Oudh List of Local Rules and Orders, Ed. 1892, p. 34;

Central Provinces see Central Provinces List of Local Rules and Orders, Ed. 1892, p. 11.

² The reference to Act XI of 1853 should now be read as the Provincial Small Cause Courts Act, 1857 (IX of 1857), n. 2, 12) and 13, 14, 15, 16, General Act, Vol. V.

³ In the Punjab, s. 23 is repealed—see the Punjab Land Revenue Act, 1857 (XVII of 1857), printed, Punjab Code, Ed. 1892, p. 322.

⁴ For rules framed under the powers conferred by this section in—

Madras see Madras List of Local Rules and Orders, Vol. I Ed. 1892, p. XXV;

Central Provinces see Central Provinces List of Local Rules and Orders, Ed. 1892, p. 11;

Assam see Assam Manual of Local Rules and Orders, Ed. 1892, p. X.

26. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the Governor General of India in Council may, by notification in the Gazette of India, from time to time direct.¹

27. The Local Government may, from time to time, make rules for regulating—

(a) the supply of stamps to be used under this Act,

(b) the number of stamps to be used for denoting any fee chargeable under this Act,

(c) the renewal of damaged or spoiled stamps, and

(d) the keeping accounts of all stamps used under this Act:

Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

28. No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But, if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI.

MISCELLANEOUS.

31. i. Whenever an application or petition containing a complaint

Repayment of fees paid on application to Criminal Courts,

¹ For rules as to levy of Court-fees by adhesive and impressed stamps, see Gazette of India^{1853, Pt. I, p. 189.}

or charge of an offence, other than an offence for which police-officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

ii. In the case mentioned in section 18, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

iii. When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

iv. All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

32. [Amendment of Act VIII of 1859 and Act IX of 1869.] *Repealed by the Repealing and Amending Act, 1891 (XII of 1891).*

*Admission to
Criminal cases
of documents
for which proper
fee has not been
paid.*

Sale of stamps.

33. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

34. (1) The Local Government may from time to time make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

*Power to reduce
or remit fees.*

35. The Governor General of India in Council may from time to time, by notification¹ in the Gazette of India, reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

*Saving of fees
to certain
officers of High
Courts.*

36. Nothing in Chapters II and V of this Act applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

¹ This section was substituted for the original section by the Repealing and Amending Act, 1891 (XII of 1891). Printed, General Acts, Vol. VI.

² For Notification No. 455, dated 10th September, 1883, as amended and added to by subsequent notifications, see Appendix.

SCHEDULE I.

Ad valorem fees—contd.

Number.	Proper Fee.	
When such amount or value exceeds twenty thousand rupees, for every one thousand rupee, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Twenty rupees.	
When such amount or value exceeds thirty thousand rupees, fee every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Twenty rupees.	
When such amount or value exceeds fifty thousand rupees, fee every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Twenty-five rupees.	
Provided that the maximum fee payable on a plaint or memorandum of appeal shall be three thousand rupees.		
2. Plait *** ¹ in a suit for possession under the Specific Relief Act, 1877, section 9.	A fee of one-half the amount prescribed in the foregoing scale.
3. [Repealed by Act VIII of 1871.]	
4. Application for review of judgment, ² if presented on or after the ninetieth day from the date of the decree.	The fee payable on the plaint or memorandum of appeal.

* To ascertain the proper fee payable on the institution of a suit, see the table annexed to this schedule.

¹ The words "or memorandum of appeal" were repealed by the Courts Act Amendment Act, 1870 (XX of 1870), printed, General Acts, Vol. II.

² These words were substituted for the words and figures "Act No. XIV of 1859" (*to provide for the institution of suits*) by the Repealing and Amending Act, 1871 (XII of 1871).

³ As to application for review of judgment, see the Code of Civil Procedure (Act XIV of 1859), s. 62. Printed, General Acts, Vol. IV. See now, however, the revised edition of the Act, as modified up to July, 1873, published by the Legislative Department.

SCHEDULE I—contd.

Ad valorem fees—contd.

Number.		Proper Fees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1879, ¹ when left by any party to a suit or proceeding in place of the original withdrawn.	(a).—When the stamp-duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or Office, or from the office of any chief officer charged with the executive administration of a Division.	(b).—In any other case, for every three hundred and sixty words or fraction of three hundred and sixty words.	Eight annas.
10. [Repealed by the Guardians and Wards Act, 1860 (VII of 1860).]		Eight annas.
* 11. Probate of a will or letters of administration with or without will annexed.	If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.	Two per centum on such amount or value, provided that when, after the grant of a testate under the Succession Certificate Act, if the same may thereafter be repeated by that Act, or under the Regulation of the Bombay Code No. VIII of 1857, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.

¹ See now the Indian Stamp Act, 1899 (II of 1899).² The articles 11, 12 and 12A here printed were substituted for the original articles 11, 12, 12, by the Succession Certificate Act, 1882 (VII of 1882), s. 12 (1). Printed, General Acts, Vol. V.³ Printed, Bombay Code, Vol. I, Ed. 1893, p. 11.

SCHEDULE I -contd.

Ad valorem fees—contd.

Number.		Proper Fee.
¹ 12. Certificate under VII of 1889, the Succession Certificate Act, 1889. ²	In any case	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.
¹ 12A. Certificate under the Regulation of the Bombay Code No. VIII of 1827. ³ VII of 1880.		<p>NOTE.—(1) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p> <p>(3) As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889,² or in respect of an extension of such a certificate, as the case may be, and</p>

¹ See second foot-note on preceding page.² Printed, General Acts, Vol. V.³ Printed, Bombay Code, Vol. I, Ed. 1894, p. 11.

SCHEDULE I—contd.

Adapted from form of old

Number		Pro rata
13A. Certificate, etc.— contd		(a) as regards other property in respect of which the certificate is granted, two per centum on the sum or value of such prop- erty as exceeds one thousand rupees.
13. Application to the Civil Court in the Punjab for the exercise of its jurisdiction under section 70 of the Pun- jab Courts Act, 1882, as amended by the Pun- jab Courts Act, 1893.	When the amount or value of the subject- matter in dispute does not exceed twenty-five rupees.	Tax rupees.
14. Application to the Court of the Re- corder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under sec- tion 62 of the Code of Civil Procedure ¹ or section 25 of the Pro- vincial Small Cause Courts Act, 1882.	When such amount or value exceeds twenty- five rupees.	The fee leviable on a 25/- memorandum of appeal.
15. Application to the Court of the Ju- dicial Commissioner, Upper Burma, for the exercise of his revisional jurisdiction under sec- tion 62 of the Code of Civil Procedure ² or section 25 of the Pro- vincial Small Cause Courts Act, 1882, or section 14 of the Upper Burma Civil Courts Reg- ulation, 1896.	When the amount or value of the subject- matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty- five rupees.	The fee leviable on a 25/- memorandum of appeal. IX-13-13
		Letter

¹ See second foot note on p. 132.² Inserted by the Punjab Courts Act, 1893 (XVIII of 1893), s. 21, as inserted by the Punjab Courts Act, 1893 (XXV of 1893), s. 6, in the revised edition of the Act, as modified up to 1st December, 1926, published by the Legislative Department.³ Inserted by the Lower Burma Courts Act, 1873 (XI of 1873), s. 24, enacted, Burma Code, 1.d., 1873, p. 312.⁴ Printed, General Acts, Vol. IV. For Art XIV of 1873, see now the revised edition of the Act as modified up to July, 1900, published by the Legislative Department.⁵ Inserted by the Upper Burma Civil Courts Regulation, 1893 (II of 1893), s. 26, printed, Burma Code, 1.d., 1893.⁶ Printed, Burma Code, Ed. 1899.

SCHEDULE I—*contd.**Table of rates of ad valorem fees leviable on the institution of suits.*

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	
		R	R a. p.
...	5	0	6 0
5	10	0	12 0
10	15	1	2 0
15	20	1	8 0
20	25	1	14 0
25	30	2	4 0
30	35	2	10 0
35	40	3	0 0
40	45	3	6 0
45	50	3	12 0
50	55	4	2 0
55	60	4	8 0
60	65	4	14 0
65	70	5	4 0
70	75	5	10 0
75	80	6	0 0
80	85	6	6 0
85	90	6	12 0
90	95	7	2 0
95	100	7	8 0
100	110	8	4 0
110	120	9	0 0
120	130	9	12 0
130	140	10	8 0
140	150	11	4 0
150	160	12	0 0
160	170	12	12 0
170	180	13	8 0
180	190	14	4 0
190	200	15	0 0
200	210	15	12 0
210	220	16	8 0
220	230	17	4 0
230	240	18	0 0
240	250	18	12 0
250	260	19	8 0
260	270	20	4 0
270	280	21	0 0
280	290	21	12 0
290	300	22	8 0
300	310	23	4 0
310	320	24	0 0
320	330	24	12 0
330	340	25	8 0
340	350	26	4 0
350	360	27	0 0
360	370	27	12 0
370	380	28	8 0
380	390	29	4 0
390	400	30	0 0

SCHEDULE I—contd.

Table of rates of ad valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Per.
R	R	R
400	410	39 12 0
410	420	31 8 0
420	430	33 4 0
430	440	33 0 0
440	450	33 12 0
450	460	34 8 0
460	470	34 4 0
470	480	35 0 0
480	490	36 12 0
490	500	37 0 0
500	510	38 4 0
510	520	39 0 0
520	530	39 12 0
530	540	40 8 0
540	550	41 4 0
550	560	42 0 0
560	570	42 12 0
570	580	43 8 0
580	590	44 4 0
590	600	45 0 0
600	610	45 12 0
610	620	46 8 0
620	630	47 4 0
630	640	48 0 0
640	650	49 12 0
650	660	50 8 0
660	670	51 4 0
670	680	51 12 0
680	690	52 8 0
690	700	53 4 0
700	710	53 12 0
710	720	54 8 0
720	730	54 4 0
730	740	55 0 0
740	750	56 12 0
750	760	57 8 0
760	770	57 4 0
770	780	58 0 0
780	790	59 12 0
790	800	60 8 0
800	810	60 4 0
810	820	61 0 0
820	830	62 8 0
830	840	62 4 0
840	850	63 0 0
850	860	63 12 0
860	870	64 8 0
870	880	64 4 0
880	890	65 0 0
890	900	66 12 0
900	910	67 8 0
910	920	68 4 0

SCHEDULE I—*contd.**Table of rates of ad valorem fees, etc.—contd.*

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
R.	R.	R. a. p.
920	930	69 12 0
930	940	70 8 0
940	950	71 4 0
950	960	72 0 0
960	970	72 12 0
970	980	73 8 0
980	990	74 4 0
990	1,000	75 0 0
1,000	1,100	80 0 0
1,100	1,200	85 0 0
1,200	1,300	90 0 0
1,300	1,400	95 0 0
1,400	1,500	100 0 0
1,500	1,600	105 0 0
1,600	1,700	110 0 0
1,700	1,800	115 0 0
1,800	1,900	120 0 0
1,900	2,000	125 0 0
2,000	2,100	130 0 0
2,100	2,200	135 0 0
2,200	2,300	140 0 0
2,300	2,400	145 0 0
2,400	2,500	150 0 0
2,500	2,600	155 0 0
2,600	2,700	160 0 0
2,700	2,800	165 0 0
2,800	2,900	170 0 0
2,900	3,000	175 0 0
3,000	3,100	180 0 0
3,100	3,200	185 0 0
3,200	3,300	190 0 0
3,300	3,400	195 0 0
3,400	3,500	200 0 0
3,500	3,600	205 0 0
3,600	3,700	210 0 0
3,700	3,800	215 0 0
3,800	3,900	220 0 0
3,900	4,000	225 0 0
4,000	4,100	230 0 0
4,100	4,200	235 0 0
4,200	4,300	240 0 0
4,300	4,400	245 0 0
4,400	4,500	250 0 0
4,500	4,600	255 0 0
4,600	4,700	260 0 0
4,700	4,800	265 0 0
4,800	4,900	270 0 0
4,900	5,000	275 0 0
5,000	5,250	285 0 0
5,250	5,500	295 0 0

SCHEDULE I—*contd.**Table of rates of ad valorem fees, etc.—*contd.**

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
R	R	R <i>a.</i> <i>p.</i>
5,500	5,750	345 0 0
5,750	6,000	315 0 0
6,000	6,250	315 0 0
6,250	6,500	335 0 0
6,500	6,750	345 0 0
6,750	7,000	355 0 0
7,000	7,250	365 0 0
7,250	7,500	375 0 0
7,500	7,750	375 0 0
7,750	8,000	395 0 0
8,000	8,250	415 0 0
8,250	8,500	415 0 0
8,500	8,750	425 0 0
8,750	9,000	435 0 0
9,000	9,250	445 0 0
9,250	9,500	455 0 0
9,500	9,750	465 0 0
9,750	10,000	475 0 0
10,000	10,500	495 0 0
10,500	11,000	505 0 0
11,000	11,500	525 0 0
11,500	12,000	535 0 0
12,000	12,500	555 0 0
12,500	13,000	565 0 0
13,000	13,500	585 0 0
13,500	14,000	595 0 0
14,000	14,500	610 0 0
14,500	15,000	625 0 0
15,000	15,500	640 0 0
15,500	16,000	655 0 0
16,000	16,500	670 0 0
16,500	17,000	685 0 0
17,000	17,500	705 0 0
17,500	18,000	725 0 0
18,000	18,500	735 0 0
18,500	19,000	745 0 0
19,000	19,500	760 0 0
19,500	20,000	775 0 0
20,000	21,000	795 0 0
21,000	22,000	815 0 0
22,000	23,000	835 0 0
23,000	24,000	855 0 0
24,000	25,000	875 0 0
25,000	26,000	895 0 0
26,000	27,000	915 0 0
27,000	28,000	935 0 0
28,000	29,000	955 0 0
29,000	30,000	975 0 0
30,000	32,000	995 0 0
32,000	34,000	1,015 0 0

SCHEDULE I—*contd.**Table of rates of ad valorem fees, etc.—contd.*

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
R	R	R a. p.
34,000	36,000	1,035 0 0
36,000	38,000	1,055 0 0
38,000	40,000	1,075 0 0
40,000	42,000	1,095 0 0
42,000	44,000	1,115 0 0
44,000	46,000	1,135 0 0
46,000	48,000	1,155 0 0
48,000	50,000	1,175 0 0
50,000	55,000	1,200 0 0
55,000	60,000	1,225 0 0
60,000	65,000	1,250 0 0
65,000	70,000	1,275 0 0
70,000	75,000	1,300 0 0
75,000	80,000	1,325 0 0
80,000	85,000	1,350 0 0
85,000	90,000	1,375 0 0
90,000	95,000	1,400 0 0
95,000	1,00,000	1,425 0 0
1,00,000	1,05,000	1,450 0 0
1,05,000	1,10,000	1,475 0 0
1,10,000	1,15,000	1,500 0 0
1,15,000	1,20,000	1,525 0 0
1,20,000	1,25,000	1,550 0 0
1,25,000	1,30,000	1,575 0 0
1,30,000	1,35,000	1,600 0 0
1,35,000	1,40,000	1,625 0 0
1,40,000	1,45,000	1,650 0 0
1,45,000	1,50,000	1,675 0 0
1,50,000	1,55,000	1,700 0 0
1,55,000	1,60,000	1,725 0 0
1,60,000	1,65,000	1,750 0 0
1,65,000	1,70,000	1,775 0 0
1,70,000	1,75,000	1,800 0 0
1,75,000	1,80,000	1,825 0 0
1,80,000	1,85,000	1,850 0 0
1,85,000	1,90,000	1,875 0 0
1,90,000	1,95,000	1,900 0 0
1,95,000	2,00,000	1,925 0 0
2,00,000	2,05,000	1,950 0 0
2,05,000	2,10,000	1,975 0 0
2,10,000	2,15,000	2,000 0 0
2,15,000	2,20,000	2,025 0 0
2,20,000	2,25,000	2,050 0 0
2,25,000	2,30,000	2,075 0 0
2,30,000	2,35,000	2,100 0 0
2,35,000	2,40,000	2,125 0 0
2,40,000	2,45,000	2,150 0 0
2,45,000	2,50,000	2,175 0 0
2,50,000	2,55,000	2,200 0 0
2,55,000	2,60,000	2,225 0 0
2,60,000	2,65,000	2,250 0 0
2,65,000	2,70,000	2,275 0 0

SCHEDULE I—contd.

Table of rates of a tax or fees, etc.—contd.

When the amount or value of the subject matter exceeds	Postage and fees	Postage fees
R	R	R. a. p.
270,000	275,000	2/0/0 0 0
275,000	280,000	2/1/25 0 0
280,000	285,000	2/2/50 0 0
285,000	290,000	2/3/75 0 0
290,000	295,000	2/4/00 0 0
295,000	300,000	2/4/25 0 0
300,000	305,000	2/4/50 0 0
305,000	310,000	2/4/75 0 0
310,000	315,000	2/5/00 0 0
315,000	320,000	2/5/25 0 0
320,000	325,000	2/5/50 0 0
325,000	330,000	2/5/75 0 0
330,000	335,000	2/6/00 0 0
335,000	340,000	2/6/25 0 0
340,000	345,000	2/6/50 0 0
345,000	350,000	2/6/75 0 0
350,000	355,000	2/7/00 0 0
355,000	360,000	2/7/25 0 0
360,000	365,000	2/7/50 0 0
365,000	370,000	2/7/75 0 0
370,000	375,000	2/8/00 0 0
375,000	380,000	2/8/25 0 0
380,000	385,000	2/8/50 0 0
385,000	390,000	2/8/75 0 0
390,000	395,000	2/9/00 0 0
395,000	400,000	2/9/25 0 0
400,000	405,000	2/9/50 0 0
405,000	410,000	2/9/75 0 0
410,000	.....	2/0/0 0 0

SCHEDULE II.

Fixed Fees.

Number.		Proper Fee.
1. Application or petition	<p>(a).—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;</p> <p>or when presented to any officer of Land-revenue by any person holding temporarily settled land under direct engagement with Government and when the subject-matter of the application or petition relates exclusively to such engagement;</p> <p>or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction,¹ * * *</p> <p>or to any Court of</p>	One anna.

¹ The words "or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. III of 1859," were repealed by the Cantonments Act, 1889 (XIII of 1889). Printed, General Acts, Vol. V.

SCHEDULE II—*contd.*** Fixed Fees—*contd.**

Number.		Proper Fee.
1. Application or petition — <i>contd.</i>	<p>Small Causes constituted under Act No. XI of 1865¹ or under Act No. XVI of 1868, section 29,² or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.</p> <p>(b).—When containing a complaint or charge of any offence other than an offence for which Police-officers may, under the Criminal Procedure Code,³ arrest without warrant, and presented to any Criminal Court ;</p>	<p>One anna.</p> <p>Eight annas.</p>

¹ See now the Provincial Small Cause Courts Act, 1887 (IX of 1887) (printed, General Acts, Vol. VI), by which Act XI of 1865 was repealed.

² See now s. 25 of the Bengal, North-Western Provinces and Assam Civil Courts Act, 1887 (XII of 1887). Printed, Asam Code, Ed. 1897, p. 10.

³ See now the Code of Criminal Procedure, 1898 (Act V of 1898). Printed, General Acts, Vol. VI.

SCHEDULE II—*contd.**Fixed Fees—contd.*

Number.		Proper Fee.
1. Application or petition — <i>concl.</i>	<p>or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;</p>	Eight annas.
	<p>or to deposit in Court revenue or rent;</p> <p>or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.</p>	
	<p>(c).—When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.</p>	One rupee.
2. Application for leave to sue as a pauper.	(d).—When presented to a High Court. 	Two rupees. Eight annas.

SCHEDULE II—*contd.**Fixed Fees—contd.*

Number.		Proprietary Fees.
5. Application for leave to appeal as a pauper. ¹	(a)—When presented to a District Court. (b)—When presented to a Commissioner or a High Court. ²	One rupee. Two rupees.
6. Plaintiff or defendant's memorandum of appeal or suit to establish or deprive a right of occupancy. ³		Three rupees.
7. Bill of lading or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, ⁴ or the Code of Civil Procedure. ⁵		Eight shillings.
8. [Repealed by the Repealing and Amending Act, 1891 (XII of 1891).]		XIX
9. [Repealed by Act XII of 1891.]		XXI

¹ Printed, Bombay Code, Vol. II, 1894, p. 54.

² These words were substituted for the words "Prerog. Art. No. VI of 1891 (to the Mahratta Courts jurisdiction in certain cases) and those existing pending its re-enforcement by any future enactment, if otherwise than by cause of law," by the Repealing and Amending Act, 1891 (XII of 1891).

³ Printed, Bombay Code, Vol. II, 1894, p. 237.

⁴ This article was substituted for the one contained in, by the Procedural Amendment Act, 1899 (VI of 1899, & 19 (1)), Printed, General Act, Vol. V. It was established to be as follows.—"Bill of lading or other instrument of obligation, such as are provided for in the Act, when given by the direction of any Court exercising civil court."

⁵ See now the Code of Civil Procedure, 1858 (Art. V of 1898). Printed, General Act, Vol. VI.

⁶ Printed, General Act, Vol. IV. See now, however, the revised edition as modified up to July, 1899, published by the Legislative Department.

⁷ Printed, General Act, Vol. II.

SCHEDULE II—*contd.**Fixed Fees—contd.*

Number.		Proper Fee.
10. Mukhtárnáma or Wakálatnáma.	<p>When presented for the conduct of any one case—</p> <p>(a)—to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other Executive officer, except such as are mentioned in clauses (b) and (c) of this Number,</p> <p>(b)—to a Commissioner of Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority,</p> <p>(c)—to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority,</p> <p>(a)—to any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority,</p> <p>(b)—to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority,</p>	<p>Eight annas.</p> <p>One rupee.</p> <p>Two rupees.</p> <p>Eight annas.</p> <p>Two rupees.</p>
11. Memorandum of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree, and is presented—		

SCHEDULE II—contd.

Fixed Fees—contd.

Number.		Proper Fee.
12. Caselet.		
13. Application under Act No. X of 1850, ¹ section 26, or Bengal Act No. VI of 1862, ² section 9, or Bengal Act No. VIII of 1866, ³ section 37.	... ...	Five rupees.
14. Petition in a suit under the Native Converts' Marriage Disputation Act, 1866. ⁴	... ...	Five rupees.
15. Plaintiff or memorandum of appeal in a suit to obtain possession of a wife.	... ...	Five rupees.
16. [Repealed by Act VI of 1872, s. 13 (1).]		
17. Plaintiff or memorandum of appeal in each of the following suits:—		
(i) to alter or set aside a summary decision or order of any of the Civil Courts established by Letters Patent or of any Revenue Court;	... ...	Ten rupees.
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates.		

¹ Act X of 1850 was repealed by the Bengal Tenancy Act, 1872 (VIII of 1872). For Act VIII of 1865, see the revised edition as modified up to 1st February, 1872, published by the Government of Bengal; in those portions of the Lower Provinces which that Act extends to in the Chota Nagpur Division (except Manikganj and the Tihitbari Mahals), by the Chota Nagpur Land and Tenant Revenue Act, 1872 (then, Act XI of 1872), printed, Bengal Code, Vol. II, edition 1881; in the N.W.P. by Act XVIII of 1872, i.e., in the North-Western Provinces Rent Act, 1873 (VII of 1874), reprinted by the Legislative Department as modified up to 1st July, 1872; and in the Central Provinces, by the Central Provinces Tenancy Act, 1873 (IX of 1873), as modified up to 1st December, 1874, reprinted by the Legislative Department.

² Bengal Act VI of 1862 was repealed by the Bengal Tenancy Act, 1872 (VIII of 1872), so far as it affected those portions of the Lower Provinces to which that Act extends and in the Chota Nagpur Division (except Manikganj and the Tihitbari Mahals) by the Chota Nagpur Land and Tenant Procedure Act, 1872 (I of 1872), printed, Bengal Code, Vol. II, Ed. 1872, p. 225.

³ Bengal Act VIII of 1866 was repealed by the Bengal Tenancy Act, 1872 (VIII of 1872). (For Act VIII of 1866, see now the revised edition of the Act as modified up to 1st February, 1872, published by the Government of Bengal.)

⁴ Printed, General Act, Vol. I.

SCHEDULE II—concl'd.

Fixed Fees—concl'd.

Number.		Proper Fee.
17. Plaintiff or memorandum of appeal— <small>contd.</small> (iii) to obtain a declaratory decree where no consequential relief is prayed : (iv) to set aside an award : (v) to set aside an adoption : (vi) every other suit where it is not possible to estimate at a money-value the subject matter in dispute and which is not otherwise provided for by this Act.	{	Ten rupees.
XIV of <small>1851.</small> 18. Application under section 523 of the Code of Civil Procedure. ¹	{	Ten rupees.
XIV of <small>1851.</small> 19. Agreement under section 527 of the same Code. ²	{	.....
XV of <small>1852.</small> 20. Every petition under the Indian Divorce Act, ³ except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	{	.....
XV of <small>1855.</small> 21. Plaintiff or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865. ⁴	{	Twenty rupees.

¹ Printed, General Acts, Vol. IV. [For Act XIV of 1852, see the revised edition as modified up to July, 1899, published by the Legislative Department.]

² Printed, General Acts, Vol. II, p. 4.

³ Printed, General Acts, Vol. I, p. 562.

SCHEDULE III.¹

(See section 191.)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY,
AS MAY BE NECESSARY).Is the Court of
Re Probate of the Will of
*property and credits of**, for Administration of the*
, deceased.

I

{
submitting claim
made with}

and say that I am the executor (or one of the executors) or one of the trustees of
[deceased], and that I have truly set forth in Annexure A
to this affidavit all the property and credits of which the above-named deceased
died possessed or was entitled to at the time of his death, and which have come,
or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I
 am by law allowed to deduct.

3. I further say that at the said assets, exclusive only of such deductions as
 are in clause of all rents, interest, dividends and unexercised values since the date of
 the death of the said deceased, are made the value of

ANNEXURE A.

VALUATION OF THE MOVEABLE AND IMMOVABLE
PROPERTY OF *[deceased]*.

Cash in the house and at the bank, Household goods,
 wearing-apparel, books, plate, jewelry, etc.

(State estimated value according to list of Executor's or
 Administrator's fees.)

Property in Government securities transferable at the
 Public Debt Office.

(State description and value at the price of the day, & also
 the interest separately calculating it to the time of
 making the application.)

moveable property, consisting of

late description, giving, in the case of houses, the assessed
 value, if any, and the number of years' assessment
 the market-value it estimated at, and in the case of
 land, the acre, the market value and all rents that
 have accrued.)

Household property

(If the deceased held any leases for years determinable,
 state the number of years' purchase the profit rents
 are estimated to be worth and the value of such,
 inserting separately arrears due at the date of death
 and all rents received or due since that date to the
 time of making the application.)

¹ This schedule was inserted by the Court Fees Amendment Act, 1899 (XI of 1899), s. 3.

	R.	a.	p.
Property in public companies. (State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.)			
Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money. (State the amount of the whole; also the interest separately, calculating it to the time of making the application.)			
Book debts (Other than bad).			
Stock in trade (State the estimated value, if any.)			
Other property not comprised under the foregoing heads . (State the estimated value, if any.)			
TOTAL			
Deduct amount shewn in Annexure B not subject to duty.			
NET TOTAL			
<hr/>			
ANNEXURE B.			
SCHEDULE OF DEBTS, ETC.			
Amount of debts due and owing from the deceased, payable by law out of the estate.			
Amount of funeral expenses.			
Amount of mortgage incumbrances.			
Property held in trust not beneficially or with general power to confer a beneficial interest.			
Other property not subject to duty.			
TOTAL			
<hr/>			

APPENDIX.

NOTIFICATION REDUCING AND REMITTING CERTAIN FEES.

No. 450, dated the 10th September, 1872 [Gazette of India, 1872, Part I, p. 301.]

Under section 39 of the Courts-fees Act, VII of 1870, and in supersession of all previous notifications under that section, it is hereby notified that, in exercise of the power to reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the First and Second Schedules to the said Act, the Governor General in Council has been pleased to make the reductions and remissions hereinafter set forth, namely:

A.—General for the whole of British India.

(1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use;

(2) to remit the fees chargeable on applications in writing, relating exclusively to the purchase of salt which is the property of the Government;

(3) to direct that, when a plaint disclosing a removable cause on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer, without summing up the defendant, rejects it, not for any substantial defect but on account of an entirely technical error in form only, and fails to leave the plaintiff free to prosecute precisely the same case in another Court against the same defendant or defendant, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded;

(4) to remit the fees chargeable on—

(a) copies of village settlement-records furnished to cultivators and landholders during the currency or at the termination of settlement operations;

(b) lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in Settlement Courts;

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement-records (other than lists of fields extracted, as aforesaid), which may be held in any Court or office;

(5) to declare that the fee chargeable on a plaint filed in a suit for recovery of immovable property under section 9 of the Specific Relief Act I of 1877¹ shall be one half of the amount prescribed in the scale of fees for plaints mentioned in article 1 of the First Schedule.

(6) to direct that the fee chargeable on appeals from orders under clause (1) of section 224 of the Code of Civil Procedure (Act XIV of 1877) shall be limited to the amounts chargeable under article 11 of the Second Schedule;

¹ Clause (5) is superseded by the amendment made in article 3 of Schedule I of the Courts-fees Act, 1870, by the Repealing and Amending Act, II of 1872 (XII of 1872), Sch. II. See *infra* P. 27.

² Printed, General Acts, Vol. III.

³ Clause 6, as it now stands, forms the subject of a separate notification and is inserted here in this form for convenience of reference. See notification No. 4341-D, II, dated 15 October 1872, Gazette of India, 1872, Pt. I, p. 325.

⁴ Printed, General Acts, Vol. IV. For Act XIV of 1877, see the revised edition as modified up to July, 1872, prepared by the Legislative Department.

(7) to remit the fees chargeable on security-bonds for the keeping of the peace by, or good behaviour of, persons other than the executants;

(8) to remit the fee payable under article 1, clause (c), of the Second Schedule on an application or petition presented to a Chief Commissioner, when the application or petition is accompanied by a petition to the Government of India and contains merely a request that that petition may be forwarded to the Government of India;

(9) to remit the fees chargeable under articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or offices for the private use of persons applying for them:

Provided that nothing in this clause shall apply to copies when filed, exhibited or recorded in any Court of Justice or received by any public officer;

(10) to remit the fees chargeable, under paragraph 4 of clause (a) and paragraph 2 of clause (b) of article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount:

Provided that the application is made within three months of the date on which the deposit first become payable to the party making the application;

(11) to remit, with reference to clause xi of section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land;

(12) to remit the fees chargeable on applications for loans under the Land Improvement Loans Act, XIX of 1883,¹ or the Agriculturists' Loans Act, XII of 1884;

(13) to remit the fee chargeable on an application made by a person to the Collector under the second paragraph of section 39 of the Indian Stamp Act, I of 1879,² for the return to that person, or to the Registration-officer who impounded it, of a document impounded and sent to the Collector by a Registration-officer;

(14) to remit the fee chargeable on an application made for transfer of a stock-note from one circle to another under paragraph 6 of Resolution No. 2565, dated the 20th August, 1885;

(15) to remit the fees chargeable on the following documents, namely,—

(a) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882,³ or of a translation thereof, when the copy is given to an accused person.

(b) copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accused person;

(c) copy or translation of a judgment in a case other than a summons-case and copy of the heads of the Judge's charge to the Jury, when the copy or translation is given under section 371 of the said Code to an accused person;

(d) copy or translation of the judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail;

(e) copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;

(f) copy furnished to any person affected by a judgment or order passed by a Criminal Court, of the Judge's charge to the jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;

¹ Printed, General Acts, Vol. IV.

² See now the Indian Stamp Act, 1899 (II of 1899), s. 42.

³ See now the Code of Criminal Procedure, 1878 (Act V of 1878). General Acts, Vol. VI.

(g) copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court;

(h) copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;

(i) copies of judgments or depositions required by officers of the Police Department in the course of their duties;

(16) to direct that the fee chargeable—

- on an application to a Collector, or to any officer or person discharging all or any of the functions of a Collector, with respect either to liability to assessment or to the amount of an assessment under Act II of 1826 (*An Act for imposing a tax on income derived from sources other than agriculture*), and
- on a copy of an order passed under section 25 of the same Act, shall be limited to one anna;

(17) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office;

(18) to direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is entered in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the partition of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purpose of the computation of the amount of the fee chargeable in the sum, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be ratably payable in respect of the share;

(19) to direct D.M. if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification;

³(20) to remit the fee chargeable on an application for the grant of a license or the vend of stamps;

³(21) to direct that no Collector shall be charged on an application for the repayment of a fine or of any portion of a fine the amount of which has been ordered by competent authority.

B.—Special for the Presidency of Fort St. George only.

(22) to direct that the fees chargeable on the following documents filed in claims preferred under the Madras Hereditary Village Officer Act, 1893 (Madras Act III of 1893), shall be limited to the sum specified below against each, namely :—

plaint, petition for execution or memorandum of appeal to a Collector—eight annas;

memorandum of appeal to the Board of Revenue—two annas;

(23) to remit the fees chargeable (a) on copies of judgments, decrees, or orders passed on claims preferred under the Madras Hereditary Village Officers Act, 1893 (Madras Act III of 1893), and (b) on applications filed by either party in the course of the trial of suits or appeals, or in the course of execution of decrees under the said Act;

¹ Clause (19) was inserted by notification No. 4276-S.R., dated 2nd September, 1897; see Gazette of India, 1897, Pt. I, p. 694.

² Clause (22) forms the subject of a separate notification (No. 3349-S.R., dated 6th August, 1897, see Gazette of India, 1897, Pt. I, p. 694), and is inserted here in this form for convenience of reference.

³ Clauses (20) and (21) were substituted for the preceding clauses by notification No. 3449-S.R., dated the 6th August, 1897 (Gazette of India, 1897, Pt. I, p. 695).

(22) to remit the fees chargeable under the First Schedule on plaints in summary suits brought before Collectors under Madras Act VIII of 1865¹ (*An Act to consolidate and improve the laws which define the process to be taken for the recovery of rent*) ;

(23) to reduce the fees chargeable in suits by Government raiyats, for the recovery of land sold for arrears of revenue, to the amount which would be chargeable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presentation of the plaint ;

² (23a) to remit the fees chargeable under the said Act on applications made by toddy-drawers and shop-keepers for the grant of licenses permitting them or their servants to draw toddy from cocoanut and other palms.

C.—Special for the Bombay Presidency only.

(24) to remit the fees chargeable under the Second Schedule on agreement required by rule 75 of the rules made by the Governor of Bombay in Council under clause (i) of section 214 of the Bombay Land-revenue Code (Bombay Act V of 1879)³ ;

⁴ (25) to direct that the fee chargeable on a plaint presented under the Mamlatdars' Courts Act (Bombay Act III of 1876), shall not exceed eight annas ;

(26) to reduce to a uniform rate of four annas per copy the fee chargeable under article 7 of the First Schedule on copies of decrees or orders having the force of a decree issued by Mamlatdars under the Mamlatdars' Courts Act (Bombay Act III of 1876)⁵ ;

(27) to remit the fees chargeable under article I of the Secord Schedule on all applications made to a Collector or othe: Revenue-officer, or to the Chief Controlling Revenue-authority, by any of the undermentioned political pensioners being the eldest sons or representatives of the ex-Amirs of Sindh and Sirdars of note :

District.	Number and Names of Pensioners.
Karachi. . .	1. Jam Murad Ali, son of Jam Mehr Ali, Jokia.
Hyderabad . . .	1. His Highness Mir Hasan Ali Khan, son of Mir Nasir Khan, Talpur. 2. His Highnses Mir Nurmohammad Khan, son of Mir Hasan Ali Khan, Talpur. 3. His Highness Mir Fateh Khan, son of Mir Sher Muhammad Khan, Talpur.
Shikarpur. . .	1. Mir Imam Baksh Khan, son of Mir Muhammad Hassan Khan. 2. Mir Walidad Khan, son of Mir Muhammed Hassán Khan. 3 Mir Ahmed Khan, son of Mir Muhammad Hassan Khan.

¹ Printed, Madras Code, Ed. 1888, p. 230.

² Clause (23a) was inserted by notification No. 2661-S. R., dated the 5th June, 1897 (Gazette of India, 1897, Pt. I, p. 525).

³ Printed, Bombay Code, Vol. II, Ed. 1896, p. 303.

⁴ Clause (25) is superseded by the amendment made in article 4 of Schedule II of the Court-fees Act, 1870, by the Repealing and Amending Act, 1891 (XII of 1891). See *supra*, p. 90.

⁵ Printed, Bombay Code, Vol. II, Ed. 1896, p. 237.

District.	Number and Name of Peasants.
	4. Mir Faiz Hassan Khan, son of Mir Sardar Khan 5. 2nd Debra of the late Mir Muhammad Hanan Khan
	6. 1st Debra of the late Mir Sohrab Khan 7. 2nd Debra of the late Mir Sohrab Khan 8. Mir Nasir Ali Khan, waled Mir Ali Akbar Khan 9. Mir Abdul Kadir Khan, waled Mir Ali Akbar Khan 10. Mir Ali Madni Khan, son of Mir Nasir Khan 11. Mir Ali Ahmed Khan, waled Mir Nasir Khan 12. Baba Vilayat, 1st Debra of the late Mir Nasir Khan 13. Chand Bibi, 2nd Debra of the late Mir Nasir Khan 14. Nas Bibi, 2nd Debra of the late Mir Muhammad Ali Khan 15. Mir Motiwall Khan, waled Mir Wali Muhammad Ali Khan 16. Mir Gul Hassan Khan, waled Mir Wali Muhammad Ali Khan 17. Mir Khan Muhammad Khan, waled Mir Wali Muhammad Khan 18. Mir Yaqut Muhammad Khan, waled Mir Wali Muhammad Khan 19. Bala Chakar, 1st Debra of Mir Wali Muhammad Ali Khan 20. Mir Atish Khan, waled Mir Faiz Muhammad Ali Khan 21. Mir Amir Bakhsh Khan, waled Mir Faiz Muhammad Ali Khan 22. Mir Gulam Nabi Khan, waled Mir Chakar Khan 23. Chak Debras of the late Mir Ali Muhammad Khan 24. 2nd Debra of the late Mir Ali Muhammad Khan
Shikarpur - contd.	

(28) to remit the fees chargeable on plaints under section 16 of the Dekkan Agriculturists' Relief Act, XVII of 1879,¹ except in the district of Satara, where the said fees shall be reduced to one half;

(29) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits for the redemption of mortgaged property when the plaintiff or, where there are several plaintiffs, any one of the plaintiffs, is an agriculturist, and when such suits are instituted within the district of the Bombay Presidency in which the Dekkan Agriculturists' Relief Act, XVII of 1879,¹ is in force, except in the district of Satara, where the said fees shall be reduced to one half;

(30) to remit the fees chargeable in respect of powers of attorney furnished to relatives, servants or dependents under section 6² of the Dekkan Agriculturists' Relief Act, XVII of 1879;¹

(31) to remit the fees chargeable in respect of the documents specified in the First or Second Schedule in the case of suits instituted before village-headmen under Chapter V of the Dekkan Agriculturists' Relief Act, XVII of 1879;¹

(32) to remit the fees chargeable in respect of process-suits filed under section 10, second clause, of the Dekkan Agriculturists' Relief Act, XVII of 1879;¹

¹ For Act XVII of 1879 see now the revised edition modified up to 1st March, 1875.

(33) to remit the fees chargeable in respect of proceedings in matters relating to insolvency under Chapter IV of the Dekkhan Agriculturists' Relief Act, XVII of 1879¹;

(34) to reduce to one-half the fees chargeable in the case of suits to which Chapter II of the Dekkhan Agriculturists' Relief Act, XVII of 1879,¹ applies except suits of the description mentioned in section 3, clause (w) or clause (x), of that Act to which an agriculturist is not a party:

Provided that, when the reduced fee amounts to a fraction of an anna, the fee chargeable shall be one anna;

(35) to remit the fees chargeable on copies of documents furnished by a Court of Session or the High Court in the Presidency of Bombay, or by the Sadar Court in Sind, to a pleader appointed by the Court to defend a person accused of murder:

² (35a) to remit the fees chargeable under article 1, clauses (b) and (c), of Schedule II on applications made to a Collector, or other Revenue-officer, or to any Chief Controlling Revenue or Executive authority, for permission to cut and remove jungle-wood for fuel, or thorns for fencing, from lands which are unalienated and unoccupied within the meaning of the Bombay Land-revenue Code³;

D.—Special for Bengal only.

(36) to remit in the Hill Tracts of Chittagong all the fees mentioned in the First and Second Schedules;

(37) to declare that the proper fee to be charged upon an application to deposit in any Court, rent not exceeding the sum of fifteen rupees, shall be as follows:

Proper Fee.

If the amount deposited does not exceed Rs. 2-8 one anna.

If the amount deposited exceeds Rs. 2-8, but does not exceed Rs. 5 two annas.

If the amount deposited exceeds Rs. 5, but does not exceed Rs. 10 four annas.

If the amount deposited exceeds Rs. 10, but does not exceed Rs. 15 six annas.

Provided that no fee shall be chargeable on an application to deposit rent in respect of which a fee is chargeable under any rule framed under sub-section (2) of section 61 of the Bengal Tenancy Act, VIII of 1885⁴:

⁵ (37a) to remit the fees chargeable on application by ryots in the Rajshahi district for licenses to cultivate the hemp plant;

⁶ (37b) to remit the fees chargeable on applications or petitions of objection referring to any entry made or proposed to be made in a draft record-of-right prepared under chapter 10 of the Bengal Tenancy Act, 1885 (VIII of 1885),⁵ as amended by the Bengal Tenancy Act Amendment Act, 1898 (Bengal Act III of 1898): provided that such applications or petitions are presented before the publication of such draft record under section 103A, sub-section (1), of the said Act;

E.—Special for the North-Western Provinces only.

(38) to reduce to eight annas the fee chargeable on a copy of any number of entries in a settlement-record relating to any one village in Kumaon or Garhwal;

¹ For Act XVII of 1879, see now the revised edition modified up to 1st March, 1895.

² Paragraph (35a) forms the subject of a separate notification (No. 2325-S. R., dated 1st June, 1893, see Gazette of India, 1893, Pt. I, p. 311), and is inserted here in this form for convenience of reference.

³ For the Bombay Land-revenue Code, see Bombay Act V of 1879, printed, Bombay Code, Vol. II, Ed. 1895, p. 303.

⁴ See now the edition as modified up to 1st February, 1899, published by the Bengal Legislative Department.

⁵ Clause (37a) forms the subject of a separate notification (No. 1013-S. R., dated 3rd March, 1897, see Gazette of India, 1897, Pt. I, p. 177), and is inserted here in this form for convenience of reference.

⁶ Clause (37b) forms the subject of a separate notification (No. 321-S. R., dated 19th January, 1897, see Gazette of India, 1897, Pt. I, p. 31), and is inserted here in this form for convenience of reference.

(39) to remit the fees chargeable on all documents filed, exhibited or recorded in, or received or furnished by, the Court of the Special Judge appointed under the Jhansi Encumbered Estates Act, XVI of 1882;

(40) to remit the fees chargeable on all documents executed with the proceedings in the Court of the Commissioner under the Jhansi Encumbered Estates Act, XVI of 1882,¹ except on memoranda of appeal and in applications for revision of my decision or order of the Special Judge under Chapter VI of the said Act;

(41) to direct that the fee chargeable on any appeal against a decision of the Special Judge under Chapter VI of the Jhansi Encumbered Estates Act, XVI of 1882,¹ shall not exceed eight annas;

F.—Special for the N.W.P. and Oudh only.

(41a) to remit in the N.W.P. and Oudh the fees chargeable on—

(a) applications presented to the Collector or any other officer empowered in this behalf by occupiers of land to cultivate the hemp plant;

(b) applications presented to the officers aforesaid by owners or occupiers of land on which the hemp plant grows spontaneously or by persons authorized by them in this behalf for license to collect and store such plant as *hang*;

(c) applications presented to the officers aforesaid by factors and licensed wholesale vendors of intoxicating drugs authorized in this behalf under arrangements made with the owners and occupiers of land on which the hemp plant grows spontaneously for factors to collect the produce as *hang* and to remove it for sale;

G.—Special for the Punjab only.

(42) to remit the fees chargeable on copies of orders or proceedings under section 47 of the Punjab Land-Evenue Act, XVII of 1887,² made or recorded by Collectors or other Revenue-officers engaged in remitting a record of rights under a notification published in accordance with section 32 of the said Act;

Provided that the copy is furnished for the purpose of being filed with an application of petition to a Collector or other Revenue-officer engaged as aforesaid in remitting a record of rights, or to the Commissioner of the Division, or to the Financial Commissioner, Punjab, relating to matters connected with the assessment of land or the ascertainment of rights thereto, or interests therein, if presented previous to the final confirmation of such remittance;

(43) to remit the fees chargeable on applications under section 47 of the Punjab Land-Evenue Act, XVII of 1887,² made by village officers in accordance with the provisions of rule 63 of the rules under that Act published with the * Notification of the Punjab Government, No. 76, dated the 1st March, 1888;

(43a) to remit in the territories administered by the Lieutenant-Governor of the Punjab the fees chargeable on plaints and suits brought against British subjects by Bhutannis ordinarily residing outside British India;—

- (i) for the recovery of debts;
- (ii) appealing to the custody of a woman;
- (iii) pertaining to inheritance;

¹ Printed, N.W.P. Code, Ed. 1892, p. 531.

² Clause (42a) forms the subject of a separate notification (No. 2387-S. R., dated 7th August, 1895, see Gazette of India, 1896, Pt. I, p. 604), and is inserted here in this form for convenience of reference.

³ Printed, Punjab Code, Ed. 1887, p. 372.

⁴ See Punjab Gazette, 1885, Pt. I, pp. 279 and 301.

⁵ Clause (43a) forms the subject of a separate notification (No. 2507-S. R., dated 25th June, 1896, see Gazette of India, 1896, Pt. I, p. 604), and is inserted here in this form for convenience of reference.

H.—Special for Burma only.

¹(44) to remit the fees chargeable on the following documents furnished to cultivators, namely :

certified copies of extracts from settlement or supplementary survey registers containing particulars of the holdings of cultivators;

¹(45) to remit the fees chargeable in Upper Burma on plaints, applications, petitions and copies which are filed, exhibited or recorded in the Court of a Circle Officer, or in any Court presided over by a Thugyi or Myothugyi, or which are received or furnished by a Thugyi or Myothugyi;

Explanation.—For the purposes of this clause the expression "Thugyi or Myothugyi" includes any person, however designated, who in any part of Upper Burma occupies a position similar to that which is held in other parts by a Thugyi or Myothugyi.

²(46) to remit in Lower Burma the fees chargeable on applications presented under section 45 of the Burma Land and Revenue Act (II of 1876), by Revenue officers with a view to the realization of arrears of revenue.

I.—Special for the Central Provinces only.

(47) to direct that the fee chargeable on a petition of objection to assessment under Act XIV of 1867³ (*An Act to provide for the assessment of the Pandharita-tax in certain parts of the Central Provinces*) shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna;

K.—Special for the Bombay Presidency, Bengal, the North-Western Provinces and Oudh, the Punjab, Lower Burma, the Central Provinces, Ajmere and Coorg.

⁴(48) to direct that whenever, upon payment of the full fee, a certificate of administration has been granted under Act XL of 1858⁵ (*An Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal*) or Act XX of 1864⁶ (*An Act for making better provision for the care of the persons and property of Minors in the Presidency of Bombay*), and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fee shall be chargeable upon the fresh certificate so granted.

¹ These clauses were substituted for clauses 44 to 46 by notification No. 4724-S. R., dated the 22nd October, 1877, Pt. I, p. 956.

² Clause (46) forms the subject of a separate notification (No. 2243-S. R., dated 22nd May 1895, see Gazette of India, 1895, Pt. I, p. 379), and is inserted here in this form for convenience of reference.

³ Printed, Central Provinces Code, Ed. 1891, p. 30.

⁴ Clause K (48) is obsolete.

⁵ The Minors Act (XL of 1858) and the Minors (Bombay) Act (XX of 1864) were repealed by the Guardians and Wards Act, 1890 (VIII of 1890), printed, General Acts, Vol. V.

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PART II.

THE COURT-FEES ACT, 1870 (VII OF 1870).

(As modified up to the 1st October 1899).

NOTIFICATION No. 361, dated 18th April 1883.

In exercise of the powers conferred by sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf; and in supersession of Notification by the Government of India in the Financial Department, No. 1520, dated 5th March 1875, and all other Notifications on the subject, the Governor-General in Council is pleased to issue the following directions :—

- I.—When in any case the fee chargeable under the said Act is less than Rs. 10, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall either be the adhesive stamps bearing the words "Court Fees," at present in use, or adhesive stamps of any different shape, size or pattern, bearing the words "Court Fees," which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use.
- II.—When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words "Court-fees"; adhesive stamps being only employed to make up fractions of less than Rs. 10.
- III.—If in any case the amount of the fee chargeable under the said Act involves a fraction of one anna, such fraction shall be remitted.
- IV.—This notification shall take effect on and after the 1st June 1883.

The above has been partially superseded by Government of India, Finance and Commerce Department, Notification No. 1494 S. R., dated the 29th of March 1895, a copy of which is annexed :—

"In exercise of the power conferred by section 26 of the Court Fees Act, VII of 1870, and in supersession of so much of paragraph 1 of the Notification in this Department, No. 361, dated the 18th April 1883, as authorised the use of the adhesive stamps bearing the words 'Court-fees' in use on the date of the notification for denoting the fee chargeable under the said Act, when in any case the fee is less than Rs. 10, the Governor-General in Council is pleased to direct that in such cases the adhesive stamps to be used shall, with effect from the 1st July 1895, be adhesive stamps of the size and pattern introduced in 1883, bearing the words 'Court-fees' and containing three lines in the middle with the Queen's head and the value printed on the left side."

NOTE 2.—Refunds of the value of Court-fee stamps which have been spoiled before use, or for which the possessor has no immediate use, are made under executive orders of the Governor-General in Council issued in Notifications Nos. 132, dated 11th January 1888, and 307 S. R., dated 23rd January 1893.

RULES.

COURT-FEE.

Rules regulating the supply, sale, custody, etc., of Court-fee Stamps published in the Honourable the Chief Commissioner's Notification No. 1127, dated 17th September 1903.

In exercise of the powers conferred by section 27, and sub-section (i) of section 34 of the Court Fees Act (VII of 1870), the Honourable

the Chief Commissioner of Ajmer-Merwara is pleased to make the following rules regulating—

- (a) the supply of stamps to be used under the Act;
- (b) the number of stamps to be used for denoting any fee chargeable under the Act;
- (c) the renewal of damaged or spoiled stamps;
- (d) the keeping accounts of all stamps used under the Act;
- (e) the sale of such stamps;
- (f) the persons by whom alone such sale is to be conducted and
- (g) the duties and remuneration of such persons.

2. These rules shall take effect on and from the first day of January, 1904, in supersession of all former rules made in exercise of the said powers.

INTERPRETATION.

1. In these rules, unless a different intention appears from the subject or context—

- (a) the word "stamp" means a stamp intended to be used under the Court Fees Act, 1870, and includes the plural and both adhesive stamps and stamps impressed on sheets of paper, but does not include any stamp intended to be used under the Indian Stamp Act, 1899;
- (b) the word "Collector" means the Collector and Assistant Commissioner of Ajmer or Merwara, and includes any other officer whom the Local Government may appoint in this behalf by name or by office;
- (c) the expression "Ex-officio Vendor" means the Treasurer for the time being of every Treasury at the head-quarters of a district, or his agent, and the subordinate Treasurer of every subordinate Treasury at the head-quarters of a sub-division or taluk of any district, and also includes every person appointed to have the custody of stamps at any local depot established at a place where there is no Treasury;
- (d) the expression "Licensed Vendor" means and includes every person who, for the time being, holds a license granted under these rules, to sell stamps, but does not include an ex-officio vendor, as such, though an ex-officio vendor may, if duly licensed, be also a licensed vendor;
- (e) the word "Vendor" includes both an ex-officio and a licensed vendor;
- (f) the word "renewal" means the exchange, in the manner provided in these rules, of a damaged or spoiled stamp for a fresh stamp of equal value and a similar kind;
- (g) the expression "damaged or spoiled stamp" means and includes the following:—
 - (i) where a stamp or (in the case of an impressed stamp) the paper on which it is impressed has been so

damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has been written upon or not: *Provided* that such stamp or paper has not in fact been used for the purpose for which it was intended, and has not been cancelled under the provisions of section 30 of the Court Fees Act, 1870;

- (ii) subject to the same proviso, when a stamped paper has become unserviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper;
- (iii) when a stamp not yet used is found not to be required owing to the purpose for which it was procured having been effected by some other document;
- (iv) when the use of any particular kind of stamp has been prohibited or ordered to be discontinued by competent authority;
- (v) owing to death, or from some other cause, a transaction intended to be effected is not completed, and the writing becomes of no avail;
- (vi) in consequence of any error or informality in the drawing up or in the signing of any writing on which the proper Court-fee stamp has been duly affixed, and cancelled by any duly authorised Court or Officer, the writing is returned or rejected by the said Court or Officer to which it was sent or addressed, and the stamp has thereby become unfit for use.

SUPPLY OF STAMPS.

II.—The supply of stamps to local and branch depôts shall be regulated by the rules made by the Governor-General in Council published in Resolution No. 1439-S. R., dated the 27th March 1895 as amended by Government of India Resolution No. 26-5-S. R., dated 13th June 1897, republished by the Hon'ble the Chief Commissioner, Ajmer-Merwara, in Notification No. 1350, dated 13th October 1902, or for the time being in force in that behalf, subject to the directions given in the rules next following.

NUMBER OF STAMPS WHICH MAY BE USED FOR DENOTING ANY FEE.

III.—As provided in Government of India Notification No. 361, dated 18th April 1883, amended by Government of India Notification No. 1494-S. R. of 29th March 1895—

- (i) When in any case the Court-fee chargeable is less than Rs. 10, such fee shall be denoted by adhesive stamps only.
- (ii) When in any case the Court-fee chargeable amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps, adhesive stamps being only employed to make up fractions of less than Rs. 10.

(iii) If in any case the amount of the Court-fee chargeable involves a fraction of an anna, such fraction shall be remitted.

IV.—(i) The amount of the Court-fee to be denoted on any document shall be so denoted by the smallest number of stamps available for the purpose.

(ii) If the amount of the Court-fee to be denoted is such that it can be denoted by a single stamp and such stamp is available, it shall be so denoted.

(iii) When an impressed stamp is required to be, or can be, used to denote the whole or any part of the amount of the Court-fee to be denoted, it shall be used to denote the whole or such part of the said fee.

(iv) If the amount of the Court-fee to be denoted is such that it cannot be denoted by a single stamp, or if a single stamp of the required value is not available, a stamp of the next lower value available shall be used and the deficiency made up by the use of one or more additional stamps (the number thereof being the smallest possible with reference to the stamps which are available) of the next lower value or values so as to make up the exact amount of the Court-fee to be denoted.

(v) So far as the purchaser of Court-fee stamps is concerned, the certificate of an authorised vendor, written on any impressed stamp, of the number of stamps and the value of each stamp sold to him to make up the amount of Court-fee to be denoted in the particular case, shall be deemed to be conclusive proof that the requirements of these rules have been duly complied with.

RENEWAL OF DAMAGED OR SPOILED STAMPS.

V.—(i) Any impressed stamp, and any adhesive stamp used in combination with or affixed to an impressed stamp, which may become damaged or spoiled, may be renewed as hereinafter provided.

(ii) Any person desiring to renew a damaged or spoiled stamp may, within six months or with the sanction of the Commissioner within one year, after such stamp has become damaged or spoiled, apply to the Collector to renew the same.

(iii) Subject to the provisions of clause (i) of this rule, the Collector shall, on being satisfied that the applicant is entitled to have such stamp renewed and that the application may properly be granted, grant the application and proceed to cancel such damaged or spoiled stamp and renew the same.

(iv) All damaged and spoiled stamps cancelled under the preceding clause shall be forthwith forwarded by the Collector to the Superintendent of Stamps, Calcutta, for destruction.

KEEPING ACCOUNTS.

VI.—(i) The accounts to be kept shall be those required by rules 12, 13 and 16 of the rules made by the Governor-General in Council and published in Resolution No. 1430-S. R., dated the 27th March 1891, as amended by Resolution No. 1655-S. R., dated the 13th June 1899,

republished by the Hon'ble the Chief Commissioner, Ajmer-Merwara, in Notification No. 1125, dated the 17th September 1903.

(ii) Such further accounts shall be kept by *ex-officio* and licensed vendors as the Commissioner, Ajmer-Merwara, may, from time to time, prescribe in that behalf.

LICENSES FOR VEND OF STAMPS.

VII.—(i) Subject to the provisions of these rules, the Collector or other officer empowered by the Local Government in this behalf may grant a license for the sale of stamps to any person, at any place, or within any area, of any value or description. Such person, place or area, value or description, shall be specified in the license.

(ii) No person whose duty it is to cancel stamps, in accordance with the provisions of section 30 of the Court Fees Act, 1870, shall be licensed to sell stamps under these rules; and the license of any licensed vendor who accepts any appointment involving the duty of cancelling stamps, shall be deemed to have been revoked from the time of such acceptance of any such appointment, and shall be forthwith surrendered to the Collector.

(iii) The Collector may in his discretion grant a license to sell stamps to any *ex-officio vendor*, and upon such license being granted, such *ex-officio vendor* shall be also a licensed vendor within the meaning of these rules, and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remuneration as such licensed vendor.

(iv) In granting a license to an *ex-officio vendor* who is the Treasurer of a Treasury at the head-quarters of a district, the Collector may, in his discretion, by provision made in his license, authorise such *ex-officio* and licensed vendor to grant sub-licenses, for short periods and upon his own responsibility, to any person for the purpose of such person accompanying any civil officer on tour and selling stamps, while on such tour, to persons requiring them. Every person sub-licensed under this clause shall, for the purpose of these rules, be deemed to be a *licensed vendor* so long as his sub-license remains in force. Should the license of any such *ex-officio vendor* expire or be at any time revoked, every sub-license granted by him shall forthwith cease and determine.

VIII.—(i) The Collector shall cause a register of licenses granted under these rules to be maintained for the district. The register shall contain the following particulars as to each license granted :—

- (a) Date of granting the license.
- (b) Serial number for the year of the license.
- (c) The name, father's name, caste, and residence of the person licensed.
- (d) The place or area for which the license is granted.
- (e) The kinds and values of stamps covered by the license.
- (f) The period for which the license is to continue in operation.
- (g) The acknowledgment of the licensee.

(b) Remarks relating to revocation, renewal, surrender or expiry, etc., of the license.

(i) The date of destruction of the license.

(ii) Every vendor whose license empowers him to grant sub-licenses shall maintain a similar register of sub-licenses granted by him.

IX.—Every license and sub-license granted under these rules shall contain the particulars and conditions and be in the form specified in the form attached to these rules or in such other form as the Commissioner may, from time to time, as occasion may require, prescribe in lieu thereof.

X.—(i) Any license or sub-license granted under these rules may at any time be revoked by the Collector of the district in which it was granted, or by any Revenue authority to whom such Collector is administratively subordinate.

(ii) When any license or sub-license is revoked, or when the term for which any license or sub-license is granted expires, it shall be the duty of the person to whom it was granted or his agent or representative forthwith to surrender it to the Collector. The Collector will receive and (by enforcement) cancel every such license or sub-license. Cancelled licenses and sub-licenses may be destroyed when no longer likely to be required for any purpose.

SALE OF STAMPS AND DUTIES OF VENDORS.

XI.—*Ex-officio* vendors shall supply stamps to the public and to licensed vendors.

XII.—No person other than a vendor as defined in these rules shall sell stamps.

XIII.—(i) Every vendor shall forthwith sell to any person requiring and tendering payment for the same any stamp in his possession, as such vendor, which he is authorized to sell to the public.

(ii) Every vendor shall sell stamps for the value impressed upon them and for no more.

(iii) Every vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a District Treasury.

(iv) No vendor shall sell stamps of any kind the use of which has been discontinued or prohibited by competent authority.

XIV.—(i) No *ex-officio* vendor shall, as such, sell stamps otherwise than in accordance with the following directions:—

(a) to a licensed vendor stamps of the kinds and values specified in his license; no stamp to exceed Rs. 50 in value.

(b) to any person, impressed stamps exceeding Rs. 50 each in value:

Provided that no *ex-officio* vendor shall, as such, sell any stamp except upon immediate payment for the same.

(ii) Every licensed vendor may, subject to the conditions of his license and the requirements of these rules, purchase from an *ex-officio* vendor, and sell to any person, any stamp of a kind or value

permitted by his license; but no licensed vendor shall purchase any stamp from any person who is not an *ex-officio* vendor or of a kind or value not permitted by his license, or sell any stamps of a kind or value not permitted by his license, to any person.

(iii) Subject to the provisions of the rules made under section 27 (c) of the Court Fees Act (as to renewal) and the orders of the Governor-General in Council published in Resolution No. 132 of the 11th January 1888 (refunds), no licensed vendor shall obtain (by purchase, exchange or otherwise) from any person other than an *ex-officio* vendor any stamp.

(iv) No person may purchase any stamp from, or exchange any stamp with, any person not authorised under these rules to sell stamps.

XV.—(i) Every vendor shall comply with the requirements of the rules made under section 27, clause (b), of the Court Fees Act, and the directions under section 26 of the same Act which may from time to time be notified.

(ii) Whenever, under these rules and directions, more than a single stamp is sold to denote the amount of Court-fee chargeable in any particular case, and one or more of the stamps sold is an impressed stamp, the vendor shall endorse upon each impressed stamp supplied, a certificate stating that *he is unable to supply a single stamp of the required value and that the number of stamps supplied is the smallest that he can furnish to make up that value*:

Provided that no such certificate shall be necessary if the value of the fee to be denoted is such that it is not represented by any stamps provided by Government, and the impressed stamp supplied is of the highest value so provided which can be used (in combination with adhesive labels) to make up the amount of duty required.

Provided that no such certificate shall be given by a licensed vendor in any case in which the stamp required exceeds in value the value of the sheet of highest value which such vendor is authorised to sell.

(iii) A copy of every certificate endorsed under the preceding clause shall be entered in the vendor's Vend Register.

(iv) Every certificate endorsed under the second clause of this rule shall be dated and signed by the vendor making it.

XVI.—(i) Every vendor shall truly and correctly endorse in English or Urdu or Hindi character on every *impressed stamp* sold by him to the public the following particulars:—

(a) the serial number for the year of the entry of sale of such stamp in the Vend Register;

(b) the date of the sale of the stamp;

(c) the name, (if a native) father's name and residence of the purchaser; if the purchaser is purchasing on behalf of another person, then also the name, (if a native) father's name and residence of the person for whom the stamp is purchased; and

(d) the value of the stamp sold (to be entered in words);

(e) the alleged object for which the stamp was purchased; and shall sign the endorsement.

(ii) Every vendor shall truly and correctly enface in English or Urdu or Hindi character (or either) adhesive stamp sold by him to the public the following particulars :—

(a) the name and residence of the purchaser ;

(b) the date of the sale of the stamp ; and shall sign the enface-
ment.

XVII.—Every vendor shall truly and correctly enter in his Vend Register the particulars of every impressed stamp sold by him to the public at the time when the sale takes place. He shall also invite the purchaser to attest the entry by his signature or through impressions or both, and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall record the fact of such refusal and, if the purchaser wishes, the reasons for the refusal.

XVIII.—No vendor shall knowingly endorse or enface on any stamp sold the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being purchased; or deliver any stamp sold to any person other than the person whose name is so endorsed or refused thereon.

XIX.—Every licensed vendor shall exhibit conspicuously at his place of vend a sign-board bearing his name and the words "Licensed Vendor of Court-fee Stamps." He shall also have at the same place, for reference on application by intending purchasers, a copy of these rules.

REMUNERATION OF VENDORS.

XX.—(i) No ex-officio vendor shall, as such, be entitled to any discount or commission on the value of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) Every licensed vendor shall be entitled to discount at the rate noted in the following schedule on the value of every stamp not exceeding Rs. 50 in value each, purchased by him from an ex-officio vendor. Provided that he shall not be entitled to any such discount when the total value of stamps purchased at any one time is less than Rs. 5. —

Schedule.

	Per cent of value of stamp	
	At Government stamp-printing Establishment	
	At other places	
Stamps of the value of Re. 1 or less	Per cent. R a/f 1 o 8	Per cent. R a/f 1 o 8
Stamps of higher values	0 12 6	0 12 6

VEND REGISTERS.

XXI.—(i) Every licensed vendor shall maintain the Vend Register hereinafter prescribed, and such other registers, and shall keep such accounts, in such form as may from time to time be prescribed by the Commissioner, Ajmer-Merwara.

(ii) Every licensed vendor shall in respect of Court-fee stamps of the value of ten rupees or more, maintain a Vend Register in the form annexed to these rules, and shall regularly and correctly enter therein the following particulars:—

- (a) the date of sale of stamp;
- (b) the serial number of the entry of every such sale, a new series of numbers being commenced on the first day of each succeeding calendar year;
- (c) the value (in words) of each stamp sold and the total value of stamps sold in each transaction;
- (d) the description of stamp sold;
- (e) the full name (if a native, *father's name*), surname (if any), and residence of the purchaser;
- (f) the purpose for which the purchaser states that the stamp is purchased;
- (g) copy of certificate (if any) required by Rule XV (ii);
- (h) signature or thumb impression of purchaser, if the purchaser consent to sign the entry or make the impression, and if he does not consent, the reasons for his not consenting; in case the purchaser state his reasons.

(iii) Blank Vend Registers in the prescribed form will be supplied free of charge to vendors on application to the Collector.

(iv) Before issuing any blank Vend Register to a vendor, the Collector shall enter or cause to be entered at the beginning thereof the following particulars:—

- (a) the full name and residence of the vendor;
- (b) the date on which the register is issued to the vendor;
- (c) the number of pages the register contains;

and shall cause the pages to be numbered consecutively in ink.

(d) When any register becomes filled up, the vendor shall deliver the same to the Collector, who shall cause it to be deposited in his office.

INSPECTION AND CONTROL.

XXII.—Every vendor shall, upon the demand of the Collector whenever required so to do, deliver up all stamps in his custody or possession as such vendor; and if such stamps have been paid for by such vendor, the value thereof less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be retained to him.

XXIII.—(i) The Commissioner, Ajmer-Mewara, and every Revenue Officer not below the rank of Collector, and every Revenue Officer below the rank of Collector who is specially authorised in that behalf by the said Commissioner, Revenue Officer or Collector, may at any time inspect the stock of stamps, the registers and accounts of any vendor.

(ii) Upon being so required by any such officer, every vendor shall produce for the purposes of inspection all stamps in his custody or possession and all registers and accounts kept by him as such vendor.

FORMS.

XXIV.—In the Treasury a register of all Court-fee stamps received into and issued from the Treasury shall be maintained in Form A; and monthly statements of receipts and charges in Forms B and C; prepared for the Comptroller of India Treasuries, Calcutta, and Quarterly Statements, furnished to the Assistant Commissioner for submission to the Commissioner, of the sales effected during the quarter, at the local and branch depots and at out-stations, if any, showing also the amounts supplied on indent and balances in hand in the Forms D, E, F.

Form of License.

(REFERRED TO IN RULE IX OF COURT-fee RULES.)

License is hereby granted to (name, father's name and residence of licensee) to sell at (place of vend) stamp of the description mentioned in the margin for a period of (here state duration of license) commencing from (date) subject to the rules made on that behalf under sections 27 and 34 of the Court Fees Act, VII of 1870. The infringement of any of these rules shall render the holder liable to cancellation of his license and the penalties prescribed in clause (3) of section 34 of the said Act, namely, imprisonment for a term which may extend to six months, or fine not exceeding five hundred rupees, or both.

This license may be revoked at any time by the Collector of the district in which it is granted, or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires, the person hereby licensed shall surrender the license at once to the Collector.

District.

Date of issue of License.

Collector.

Comparative Statement showing the Receipts and Charges on
the Districts of Ajmer-Merwara, for

	1	2	3	4	5	6
DISTRICT.	Receipts from Court Fees Act Stamp.	Discrepancy between Actual Receipts and Estimate.	Interest of 5 per cent on Estimate XIV.	Interest of 5 per cent on Actual Receipts of XIV.	Interest under present Banking Rate of April	CHARGE
	100/-	100/-	100/-	100/-	100/-	100/-
AJMER	100/-	100/-	100/-	100/-	100/-	100/-
MERWARA	100/-	100/-	100/-	100/-	100/-	100/-
TOTAL	100/-	100/-	100/-	100/-	100/-	100/-

AJMER TREASURY;

The _____ 190 _____

Account of Stamp Duties levied under the Court Fees Act, in
the _____ 190

Treasury Officer, Ajmc

C

Statement showing discount allowed on sale of Judicial Stamps under the Court Fees Act in the District of Ajmer for the month of 190

District.	Details of parties who recover Discount.	TOTAL VALUE OF STAMPS SOLD.		TOTAL DISCOUNT PAID.		REMARKS.
		190	190	190	190	
Ajmer						

AJMER TREASURY;

The 190

Treasury Officer, Ajmer.

D

Abstract Statement of Stock and Issues of Counterfeits

	NUMBER, VALUE, AND DESCRIPTION					
	1922	1923	1924	1925	1926	1927
Stock included in issue						
Received from Superintendent of Counterfeits						
Received from the Government						
Total						
Carried down						
Returned to Superintendent of Counterfeits						
Issued and withdrawn per stamp, at face value						
Total						
Balance in hand						

STAMPS	1922	1923	1924	1925	1926	1927
50/- Blue						
Amar						
Balaram						
Chaitanya						
Krishna						
Lakshmi						
Ram						
Shankar						
Sukadev						
Radha						
Total						

A M.R. TAKKERS

Stamps for the quarter ending _____ 190

DENOMINATION OF STAMINS

Countersigned.

**Extra Assistant Commissioner and
Treasury Officer, Ajmer.**

Assistant Commissioner, Ajmer.

Abstract Statement of Stock and Issues of Court-fee Stamps

	NUMERIC VALUE AND					
	RS.		RS.		RS.	
	No.	R.	No.	R.	No.	R.
Stock on hand on 1st						
Exchanged to Superintendent of Stamps						
Received from the						
Total						
Gains Total						
Transferred to Superintendent of Stamps						
Issued and return per Month at Court						
Total						
Balance in last column						

FOOTER
 Above
 Received
 Stamps
 Total
 Return
 Total
 Paid
 Handover
 Khuras

RECEIVED

Total R.



AJMER TAKASU

—contd.

for the quarter ending 190 - *contd.*

DENOMINATION OF STAMPS.

Constrained.

**Extra Assistant Commissioner and
Treasury Officer, Ajmer.**

Assistant Commissioner, Ajmer.

Abstract Statement of Stock and Issues of Compound Stamps

	NUMBER, VALUE, AND DESCRIPTION OF STOCK					
	Stock in hand as at 1st Jan.	Received from Superintendent of Stamps	Received from the _____	Total	Despatched to Superintendent of Stamps	Balance in hand as per Memo. at last day of month
	No.	Rupees	No.	Rupees	No.	Rupees
Stock in hand as at 1st Jan.						
Received from Superintendent of Stamps						
Received from the _____						
Total						
Open Total						
Despatched to Superintendent of Stamps						
Despatched and due per Memo. at last day of month						
Total						
Balance in hand as per Memo. at last day of month						

SOLD		ITEM	
Almond			
Bananas			
Pear			
Orange			
Kiwi			
Apple			
Water			
Mandarins			
Kittens			
		TOTAL	

—contd.

or the quarter ending _____ 190 —contd—

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DENOMINATION OF STAMPS.

Countersigned,

Assistant Commissioner, Aimer.

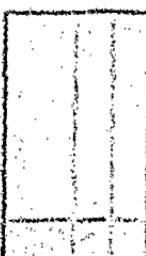
**Extra Assistant Commissioner and
Treasury Officer, Ajmer.**

THE ASIA-NEWARK STAMP MANUAL

Abstract Statement of Stock and Issues of Co.

	1911	1912	1913	1914	1915	1916
Balances brought forward						
Received from Directors						
Received from Bankers						
Received from General Agents						
Received from Sub-agents						
Received from Agents						
Received from Public						
Received from Staff						
Received from Contractors						
Received from Other Companies						
Received from Government						
Received from other sources						
Total						
Other Total						
Received by Directors						
Received by General Agents						
Received by Sub-agents						
Received by Agents						
Received by Contractors						
Received by Other Companies						
Received by Government						
Received by other sources						
Total						
Balances carried forward						

BALANCES
DIRECTORS
GENERAL AGENTS
SUB-AGENTS
AGENTS
CONTRACTORS
OTHER COMPANIES
GOVERNMENT
OTHER SOURCES



— cont'd.

Stamps for the quarter ending 100 —contd

CLASSIFICATION OF STAMPS.

Geography

**Extra Assistant Commissioner and
Temporary Officer, A.M.C.**

August 27, 1900, A.M.

Abstract Statement of Stock and Issues of Court-fee Stamps

	RECEIVED, VALUE, AND ISSUED, VALUE, AND					
	Recd.	Recd.	Recd.	Issue	Recd.	Issue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock on hand on 1st.....						
Received from Superintendent of Stamps.....						
Received from the.....						
..... 200						
Over Draft.....						
Received to Superintendent of Stamps.....						
Interest Collected per Month of July.....						
..... 700						
Balance in hand on.....						

STAMPS

SOLO—

Army	
Nazrana	
Police	
Treasurer	
Kazi	
Darzi	
Patent	
Sugar	
Bardawala	
Khalsa	

Total R

AJMER TAKKALI

—contd.

for the quarter ending _____ 190 —contd.

DENOMINATION OF STAMPS.

Couctersigned,

**Extra Assistant Commissioner and
Treasury Officer, Ajmer.**

Assistant Commissioner, Ajmer.

N 2

Abstract Statement of Stock and Issues of Court-fee Stamps

	NUMBER, VALUE, AND DESCRIPTION OF STOCK					
	RECEIVED NO.	RECEIVED DATE	ISSUED NO.	ISSUED DATE	RECEIVED NO.	RECEIVED DATE
Stock in hand on 1st January						
Received from Superintendent of Stamps						
Received from the						
Total						
Open Total						
Returned to Superintendent of Stamps						
Issued and sent per stamp at a time						
Total						
Balance in hand on						

MEMO

POSTAGE
Airmail
Handstamps
Revenue
Telegraph
Teleph.
Deed
Marriage
Power
Banknotes
Reserve

Total R



—contd.

for the quarter ending

190 —contd.

DENOMINATION OF STAMPS.

Countersigned.

Assistant Commissioner, Ajmer.

**Extra Assistant Commissioner and
Treasury Officer, Ajmer.**

D

Abstract Statement of Stock and Issues of Court-fee Stamps.

	RECEIVED	ISSUED	EXPIRED	REMOVED	BALANCE, AS ON
	R.P.	R.P.	R.P.	R.P.	R.P.
Total in hand at 1st					
Received from Superintendents of Stamps					
Transferred to					
, Total					
, Gross					
Gross Loss					
Purchased by postmaster of Ajmer					
Transferred to Ajmer Post Office					
, Total					
Balance in hand at 1st					

RECEIVED

FOOD—		
Flour		
Bread		
Butter		
Bacon		
Cheese		
Lard		
Meat		
Power		
Bacon & cheese		
Bacon & butter		
Total in		

Total in

-concl'd.

for the quarter ending _____ 190 —concl'd.

DENOMINATION OF STAMPS.

Countersigned.

**Extra Assistant Commissioner, and
Treasury Officer, Ajmer.**

Assistant Commissioner, Ajmer.

F

E

Abstract of Stock Account of Court-fee Stamps for the quarter ending

| Period | Period | Period | Period | Period | Period | Period | Period | Period | Period |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 1910-1911 | 1911-1912 | 1912-1913 | 1913-1914 | 1914-1915 | 1915-1916 | 1916-1917 | 1917-1918 | 1918-1919 | 1919-1920 |
| 1920-1921 | 1921-1922 | 1922-1923 | 1923-1924 | 1924-1925 | 1925-1926 | 1926-1927 | 1927-1928 | 1928-1929 | 1929-1930 |
| 1930-1931 | 1931-1932 | 1932-1933 | 1933-1934 | 1934-1935 | 1935-1936 | 1936-1937 | 1937-1938 | 1938-1939 | 1939-1940 |
| 1940-1941 | 1941-1942 | 1942-1943 | 1943-1944 | 1944-1945 | 1945-1946 | 1946-1947 | 1947-1948 | 1948-1949 | 1949-1950 |
| 1950-1951 | 1951-1952 | 1952-1953 | 1953-1954 | 1954-1955 | 1955-1956 | 1956-1957 | 1957-1958 | 1958-1959 | 1959-1960 |
| 1960-1961 | 1961-1962 | 1962-1963 | 1963-1964 | 1964-1965 | 1965-1966 | 1966-1967 | 1967-1968 | 1968-1969 | 1969-1970 |
| 1970-1971 | 1971-1972 | 1972-1973 | 1973-1974 | 1974-1975 | 1975-1976 | 1976-1977 | 1977-1978 | 1978-1979 | 1979-1980 |
| 1980-1981 | 1981-1982 | 1982-1983 | 1983-1984 | 1984-1985 | 1985-1986 | 1986-1987 | 1987-1988 | 1988-1989 | 1989-1990 |
| 1990-1991 | 1991-1992 | 1992-1993 | 1993-1994 | 1994-1995 | 1995-1996 | 1996-1997 | 1997-1998 | 1998-1999 | 1999-2000 |
| 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 |
| 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 |
| 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030 |
| 2030-2031 | 2031-2032 | 2032-2033 | 2033-2034 | 2034-2035 | 2035-2036 | 2036-2037 | 2037-2038 | 2038-2039 | 2039-2040 |
| 2040-2041 | 2041-2042 | 2042-2043 | 2043-2044 | 2044-2045 | 2045-2046 | 2046-2047 | 2047-2048 | 2048-2049 | 2049-2050 |
| 2050-2051 | 2051-2052 | 2052-2053 | 2053-2054 | 2054-2055 | 2055-2056 | 2056-2057 | 2057-2058 | 2058-2059 | 2059-2060 |
| 2060-2061 | 2061-2062 | 2062-2063 | 2063-2064 | 2064-2065 | 2065-2066 | 2066-2067 | 2067-2068 | 2068-2069 | 2069-2070 |
| 2070-2071 | 2071-2072 | 2072-2073 | 2073-2074 | 2074-2075 | 2075-2076 | 2076-2077 | 2077-2078 | 2078-2079 | 2079-2080 |
| 2080-2081 | 2081-2082 | 2082-2083 | 2083-2084 | 2084-2085 | 2085-2086 | 2086-2087 | 2087-2088 | 2088-2089 | 2089-2090 |
| 2090-2091 | 2091-2092 | 2092-2093 | 2093-2094 | 2094-2095 | 2095-2096 | 2096-2097 | 2097-2098 | 2098-2099 | 2099-20100 |

190 , for Ajmer Out-Stations and Sub-Treasuries.

SAW AR.	BHINAI.	BAN-DANWARA.	DEOLIA.	MASUDA.	CAMP.	AMOUNT OF BALANCE.
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						

Abstract of Stock Account of Court fee Stamps for the quarter ending

Stock Account No.	Description of Stock	Quantity	Value	Quantity	Value	Quantity	Value
Brought forward							
Receipts							
100							
101							
102							
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—concl'd.

190 , for Ajmer Out-Stations and Sub-Treasuries—concl'd.

S.E.W.A.R.	BHINAI.	BAN-BANWARA.	DROLIA.	MASUDA.	CAMP.	AMOUNT OF BALANCE.
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						
In store at commencement of quarter.						
Received during quarter.						
Sold and issued during quarter.						
Balance at close of quarter.						

signed,

Ajmer, Ajmer.

Extra Assistant Commissioner and Treasury Officer, Ajmer.

Abstract of Stock Account of Court Fees Stamps for the Quarter ending
Oct. 31, 1900.

Alice's Treasury
The Second Volume - 179

卷之三

Assistant Commissioner, Atlanta

**Federal Assistant Comptroller of
and Treasury Officer, Miner**

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

RESOLUTIONS.

No. 132, dated Calcutta, the 11th January 1888.

Read—

Resolution of the Government of India in this Department, No. 2345, dated the 26th December 1884.

Letter to the Government of Bombay, No. 230, dated the 20th April 1885.

Letter from the Government of Madras, No. 953, dated the 30th September 1887.

Resolution.—In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorise the refund of the value of impressed Court-fee stamps and of Court-fee adhesive labels in accordance with the following rules:—

1. (a) When any person is possessed of impressed Court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or
- (b) When any person is possessed of two or more (or, in the case of denominations below ₹ 5, four or more) Court-fee adhesive labels *which have never been detached from each other*, and for which he has no immediate use,

the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the Collector's satisfaction that they were purchased by him with a *bona fide* intention to use them, that he has paid the full price thereof, and that they were so purchased or, in the case of impressed Court-fee stamps, so purchased, spoiled or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, *within one year* from the date on which the stamps were spoiled or rendered useless. The Local Governments may at their discretion delegate this power to any subordinate authority.

NOTE.—The Chief Commissioner has delegated this power to the Commissioner, *vide* Chief Commissioner's letter No. 154—673, dated 22nd February 1888.

2. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps and labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee: or he may issue stamps and labels of other values in exchange, provided that, in the case of adhesive Court-fee

labels, their value may not be refunded, or stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rs. 3, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs. 3, unless there are at least four such labels which have never been detached from each other.

3. When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in Notification by the Government of India in this Department, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules.

No. 1763, dated Simla, the 24th July 1873.

The Governor-General in Council has recently had under consideration the best method of cancelling adhesive Court-fee labels so that they may not be fraudulently used again.

2. Under Act VII of 1870, section 30, Court-fee labels are cancelled by punching out the figure head. But this does not perhaps afford sufficient protection, and pending further consideration of the subject the Governor-General in Council directs that the Record-keeper of every Court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label distinct from the first, and note the date of his doing so at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

ORDER.—Ordered that the foregoing Resolution be communicated to the several Local Governments and Administrations.

No. 3147, dated Simla, the 9th September 1883.

Read again—

Financial Resolution No. 1763, dated 24th July 1873, regarding the punching of a second hole in the Court-fee labels.

Read also—

A letter No. 1982, dated 16th July 1883, from the Registrar of the High Court, Bengal.

RESOLUTION.—It was directed in Financial Resolution No. 1763, dated 24th July 1873, that the Record-keeper of every Court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label distinct from the first, which is prescribed by section 30 of the Court Fees Act, and note the date of doing so at the same time.

These directions apply only to adhesive labels used under the Court Fees Act. Impressed stamps used for denoting Court fees need not be cancelled or punched otherwise than as required by section 30 of the Court-Fees Act.

Ordered that the foregoing Resolution be communicated to the several Local Governments and Administrations for information and guidance. Ordered also that a copy of the Resolution be forwarded to the Registrar of the High Court, Calcutta, for information, with reference to his letter No. 1988, dated 16th July 1883.

ORDERS BY THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION—No. 1128, dated 17th September 1903.

The following rules are issued under section 30 of the Court Fees Act, VII of 1870, to regulate the cancellation of Court-fee stamps in the Courts in Ajmer-Merwara :—

Cancellation when to be effected.

I.—Cancellation of Court-fee stamps shall be effected,—

- (a) when a document bearing a Court-fee stamp is received by a Court competent to receive the same;
- (b) when a Court-fee stamp is paid in as a process fee;
- (c) when a Court-fee stamp is affixed to a document issued by any Court or office;
- (d) when the record of a case in which Court-fee stamps have been filed is finally made over to the Record-keeper for safe custody.

II.—In the case of stamps falling under clauses (a) and (b), can-

Cancellation by whom to be effected.

cellation shall be effected immediately on receipt of the document or stamp,

by such officer as the Court may, from time to time, appoint in writing in the manner prescribed by section 30 of the Court Fees Act. As an additional precaution, the signature of the cancelling officer with the date, shall be written across each label at the time of cancellation, in durable ink.

III.—In regard to stamps on documents falling under clause (c),
Mode of effecting cancellation. the Government of India have directed,

No. 3373, dated the 24th September, 1875, that the Court or office issuing copies, certificates, or other similar documents liable to stamp-duty under the Court Fees Act shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label on which its value is expressed, and that, as an additional precaution, the signature of the officer attesting the document, with the date, shall be written across the label, and upon the paper on either side of it.

IV.—The rules for the cancellation of Court-fee stamps by the Cancellation by Record-keeper. Record-keeper are contained in a

resolution of the Government of India in the Financial Department, No. 1763, dated the 24th July, 1873, in which it is ordered that the Record-keeper of every Court shall,

when a case is decided and the record consigned to his custody, punch a second hole, or, in the case of stamp falling under clause (c), rule I of these rules, a third hole, in each label, distinct from the first, *and note the date of doing so at the same time*. Special attention is requested to the words in italics, as the direction therein contained is not always complied with. The Record-keeper's punching should not remove so much of the label as to render it impossible or difficult to ascertain its value or nature.

V.—Whenever the custody of a record containing Court-fee stamps is transferred from one official reported to another before final disposal, the receiving officer shall examine the Court-fee stamps in the file, and either certify on the index of papers that they are complete, or immediately bring to notice any deficiency, as the case may require.

VI.—Record-keepers will be held personally responsible that the Record-keeper responsible for all stamps appertaining to the files stamp on file, under their charge are complete, and that they have been duly cancelled in accordance with the above instructions. Should a file be sent into the record-room in which the stamps are incomplete or not duly cancelled, the Record-keeper shall report the circumstance at once to the head of the office, and shall defer entering the case in its appropriate register until orders have been passed in the matter.

VII.—When a record containing Court-fee stamps is taken out of the record-room for any purpose, each official through whom hands the file passes must note on the index of papers, or on the list of files, where such a list is with the file, that he has examined the Court-fee stamps in the file, and that they are complete, or, if they are not complete, at once report the fact for orders.

TABLE OF REDUCTIONS AND REMISSES MADE BY THE GOVERNOR-GENERAL IN COUNCIL, IN NOTIFICATION No. 4650 OF THE 10TH SEPTEMBER 1883.

Under section 35 of the Court Fees Act, VII of 1870, and in supersession of all previous notifications under that section, it is hereby notified that, in exercise of the power to reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the First and Second Schedules to the said Act, the Governor-General in Council has been pleased to make the reductions and remissions hereinafter set forth, namely:—

A.—General for the whole of British India.

(1) to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped

paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use;

(2) to remit the fees chargeable on applications in writing relating exclusively to the purchase of salt which is the property of the Government;

(3) to direct that, when a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer, without summoning the defendant, rejects it not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded;

(4) to remit the fees chargeable on—

(a) copies of village settlement records furnished to landholders and cultivators during the currency or at the termination of settlement operations;

(b) lists of fields extracted from village settlement records for the purpose of being filed with petitions of plaint in Settlement Courts:

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement records (other than lists of fields) extracted as aforesaid, which may be filed in any Court or office;

¹(5) to declare that the fee chargeable on a plaint filed in a suit for possession of immoveable property under section 9 of the Specific Relief Act, I of 1877, shall be one-half of the amount prescribed in the scale of fees for plaints mentioned in article 1 of the First Schedule;

²(6) to direct that the fee chargeable on appeals from orders under clause (c) of section 244 of the Code of Civil Procedure (Act XIV of 1882) shall be limited to the amounts chargeable under Article 11 of the Second Schedule;

(7) to remit the fees chargeable on security-bonds for the keeping of the peace by, or good behaviour of, persons other than the executants;

¹ Clause (5) is superseded by the amendment made in Article 2 of Schedule I of the Court Fees Act, 1870, by the Repealing and Amending Act, 1891 (XII of 1891), Schedule II.

² Clause (6), as it now stands, forms the subject of a separate notification and is inserted here in this form for convenience of reference. See Notification No. 4344-S. R., dated 6th October 1893. Gazette of India, 1893, Part I, p. 575.

(8) to remit the fee payable under Article 1, clause (c), of the Second Schedule on an application or petition presented to a Chief Commissioner, when the application or petition is accompanied by a petition to the Government of India, and contains merely a request that that petition may be forwarded to the Government of India;

(9) to remit the fees chargeable under Articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts, or Revenue Courts or offices for the private use of persons applying for them;

Provided that nothing in this clause shall apply to copies when filed, exhibited or recorded in any Court of Justice or received by any public officer;

(10) to remit the fees chargeable, under paragraph 4 of clause (a) and paragraph 2 of clause (b) of Article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount;

Provided that the application is made within three months of the date on which the deposit first became payable to the party making the application;

(11) to remit, with reference to clause XI of section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government land of which the revenue is settled, but not previously, when made by persons who do not at the time of application hold the land;

(12) to remit the fees chargeable on applications for loans under the Land Improvement Loans Act, XIX of 1882, or the Agricultural Loans Act, XII of 1884;

(13) to remit the fee chargeable on an application made by a person to the Collector under the second paragraph of section 39 of the Indian Stamp Act, I of 1879,¹ for the return to that person, or to the Registration-Officer who imposed it, of a document imprinted and sent to the Collector by a Registration-Officer;

(14) to remit the fee chargeable on an application made for transfer of a stock note from one circle to another under paragraph 6 of Resolution No. 2566, dated the 26th August 1885;

(15) to remit the fees chargeable on the following documents, namely,—

(a) copy of a charge framed under section 210 of the Code of Criminal Procedure, 1898, or of a translation thereof, when the copy is given to an accused person;

(b) copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person;

(c) copy or translation of a judgment in a case either than a summons case, and copy of the heads of the Judge's charge to the Jury, when the copy or translation is given under section 371 of the said Code to an accused person;

(d) copy or translation of the judgment in a summons case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail;

(e) copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour

¹ See now the Indian Stamp Act, 1899 (II of 1899), sec. 42.

the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;

- (f) copy furnished to any person affected by a judgment or order passed by a Criminal Court, of the Judge's charge to the jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 54¹ of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;
- (g) copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court;
- (h) copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;
- (i) copies of judgments or depositions required by officers of the Police Department in the course of their duties;
- (16) to direct that the fee chargeable—
 - (a) on an application to a Collector, or to any officer or person discharging all or any of the functions of a Collector, with respect either to liability to assessment or to the amount of an assessment under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), and
 - (b) on a copy of an order passed under section 26 of the same Act shall be limited to one anna;
- (17) to remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office;
- (18) to direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share;
- (19) to direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification;
- (19a) to remit the fee chargeable on an application for the grant of a license for the vend of stamps;

¹ Clause 19 (a) was inserted by Notification No. 4276-S.R., dated 23rd September 1897, see Gazette of India, 1897, Part I, p. 864.

¹(19b) to direct that no Court-fee shall be charged on an application for the repayment of a fine or of any portion of a fine the refund of which has been ordered by competent authority;

²(19c) to remit the duty payable in respect of Indian probate, letters of administration or succession certificates on the shares or other interest of a deceased member of a company, formed under the Indian Companies Act, 1882 (VI of 1882), provided that the said share or interest was registered in a Branch Register in the United Kingdom under the Indian Companies (Branch Register) Act, 1900 (IV of 1900), and that such member was not at the date of his decease domiciled elsewhere than in India;

* * * * *

(19d) to remit the fees chargeable on applications presented to officers of land revenue, for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

K.—Special for the Bombay Presidency, Bengal, the United Provinces of Agra and Oudh, the Punjab, Lower Burma, the Central Provinces, Ajmere and Coorg.

³(48) to direct that whenever, upon payment of the full fee, a certificate of administration has been granted under Act XL of 1858 (an Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal) or Act XX of 1864 (an Act for making better provision for the care of the persons and property of Minors in the Presidency of Bombay), and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fee shall be chargeable upon the fresh certificate so granted.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT,
SERIALS FEES.
STAMPS.

NOTIFICATION No. 4385 S.R., dated Simla, the 10th August 1901.

In exercise of the power conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Governor General in Council is pleased to remit the fees chargeable under the said Act on applications presented to officers of land-revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

¹ Clause (19b) forms the subject of a separate Notification (No. 3389 S. R., dated 6th August 1896, in Gazette of India, 1897, Pt. I, p. 694), and is inserted here in this form for convenience of reference.

² Clause (19c) was inserted by Notification No. 551-S. R., dated 17th February 1900, of the Government of India in the Finance and Commerce Department.

³ Government of India, Finance and Commerce Department, Notification No. 4387-S. R., dated 10th August 1901.

⁴ Clause K (49) is obsolete.

PART III.
MISCELLANEOUS.

¹ NOTIFICATION No. 809-741, dated 24th July 1890.

Rules regarding Process-fees and Process-serving Establishments.

The following rules made by the Chief Commissioner of Ajmer-Merwara in exercise of the powers conferred on him by sections 20 and 22 of the Court Fees Act, VII of 1870, and sanctioned by the Governor General of India in Council, are published for general information, in supersession of all previous orders on the subject.

I

Rules applicable to Civil Courts.

1. Fees shall be levied according to the following scale for serving and executing processes issued by the Civil Courts of the District of Ajmer-Merwara :—

In original suits or appeals or in cases of execution of decrees.		For every process not being a warrant of arrest.		For every warrant of arrest.
If the amount or value of the subject-matter in dispute or of that sought to be recovered does not exceed Rs. 20		Rs. A. P.		Rs. A. P.
If it exceeds Rs. 20, but does not exceed Rs. 50		0 4 0		1 0 0
Ditto 50 Ditto 100		0 8 0		1 0 0
Ditto 100 Ditto 200		1 4 0		2 0 0
Ditto 200 Ditto 300		1 8 0		3 0 0
Ditto 300 Ditto 500		2 0 0		4 0 0
Ditto 500 Ditto 1,000		3 0 0		5 0 0
Ditto 1,000 Ditto 5,000		4 0 0		6 0 0
Ditto 5,000 Ditto 10,000		5 0 0		7 0 0
Ditto 10,000 Ditto 25,000		6 0 0		8 0 0
Ditto 25,000 		8 0 0		10 0 0

(a) The amount or value of the subject-matter of a suit or appeal as determined in sections 7 and 8 of the Court Fees Act, 1870, or under the rules made under the Suits Valuation Act, 1887, whichever is higher, shall regulate the fees payable according to the above Schedule, and—

(b) A uniform fee of annas eight shall be levied on every process issued—

(i) in any suit or appeal not coming under clause (a) of this rule, or

(ii) in any miscellaneous proceeding other than a proceeding in the execution of a decree.

(c) If a peon be detained more than three days in charge of attached property or in charge of a judgment-debtor under section 349 of the Code of Civil Procedure, 1882, or in attendance on arbitrators or otherwise, a daily fee of annas four in cash for each peon shall be levied.

¹ Gazette of India, 1890, Pt. I, p. 480.

2. A separate process shall be issued for each person summoned, or arrested, or upon whom a notice is served, and a separate fee shall be charged for each process; Provided, that in civil cases against a coparcenary body for land, and also in cases against several defendants for the levy of customary village dues recorded at settlement, other than cesses assessed by Government, only one fee shall be levied for the service of process on defendants or respondents who may reside in the same village, if they are not more than four in number; but if they are more than four in number, then one-sixth of the ordinary fee leviable shall be charged for every such person in excess of four; provided also that the aggregate fee payable under the above proviso shall in no case exceed Rs. 5.

3. When a process issued by a Civil Court is returned unexecuted and has to be re-issued, the party at whose instance it is re-issued shall, unless the Court, for reasons to be recorded by it, otherwise directs, pay the full fee chargeable thereon.

4. When the service is set aside in an enquiry under section 82 of the Code of Civil Procedure, 1882, no process-fee shall be levied upon re-issue.

II

Rules applicable to Criminal Courts.

5. No fee shall be levied on any process issued by a Criminal Court in cognizable cases, that is, cases in which the Police may arrest without warrant, according to the second schedule of the Code of Criminal Procedure, 1898, or any other law in force for the time being.

6. In non-cognizable cases, that is cases in which the Police have by law no power to arrest without warrant, process-fees shall be levied according to the following scale, viz.:—

(i)—For every summons or notice	1 anna.
(ii)—For every warrant of arrest	6 "
(iii)—For every proclamation for absconding party or witness (Code of Criminal Procedure, 1898, sections 87 and 88)	1 rupee.
(iv)—For every warrant of attachment	8 annas.

Provided that no fee shall be levied on any process issued on the complaint of any public officer acting as such public officer.

Provided also that the Court may, in its discretion, or for reasons to be recorded in writing, remit the whole or any portion of the amount of the process-fees leviable under this rule.

7. Rules 2 (except the proviso), 3 and 4 shall apply *mutatis mutandis* to processes issued by Criminal Courts.

and in the same town or village, shall be reckoned as one process, only, whether executed by one or more peons. But if the description of process, or the suit or proceeding, or party, be different, the services will Count separately.

12. On special occasions, should it be necessary in order to save delay, any Civil Court may employ an additional messenger for the service and execution of any particular process. But the employment of such additional men must be reported to the Court to which such Court is subordinate, with an explanation of the reasons which has made the employment necessary.

14. The distribution of the number of peons allowed under rule 11 shall be made by the District Judge to the various subordinate Courts according to their needs.

V

Subsidiary instructions regarding process-servers and process-servicing establishment for the guidance of the Courts and process-servers

14. The Naik of the district shall be deemed to be the Naik of all the Courts at Ajmer, except of the Courts of the Commissioner and of Small Causes, and shall be under the direct orders of the Assistant Commissioner, Ajmer. The English Bellift shall be at the service of all the Courts at Ajmer.

The Naik or any other officer of the Court conducting the sale of property in execution of a decree shall, under the orders of the Court ordering the sale of such property, be entitled to receive a commission at the rate of Rs. 5 per centum on the proceeds of the sale when such proceeds do not exceed Rs. 100; and at the rate of Re. 1 per centum on proceeds exceeding Rs. 100.

15. A register of peons appointed under rule 11 shall be kept in the following form and shall be maintained in the Commissioner's office:—

Date, place and name of peon	Date of attachment to Court	No. of stations	District court to which attached	District Commissioner's name and post	Station	Fee

16. Ordinarily civil processes shall only be servable through the registered peons. When resort to others is necessary, the special sanction of the Court in writing shall be obtained.

17. Every registered peon shall be supplied with a belt and badge, showing in English and Vernacular the Court to which he is attached.

18. In the selection of peons, preference shall be given to those who can read and write.

19 No process shall be prepared or issued until the requisite stamp (if any) has been put in. When the stamp has been put in, it shall be affixed if adhesive, or attached if impressed, to "the Diary of Process-lets" hereinafter mentioned; the process shall then be prepared and issued, after cancellation of the stamp put in.

20. On every process issued from any Court, there shall be recorded the name of the process-server deputed to serve or execute the same, the period within which he is required to certify service or execution, the amount of fee paid, and the date of payment, and the date of return after service or execution shall be subsequently endorsed. Such endorsements shall be signed by the Nazir or Naib Nazir or Bailiff.

21. An account of process-fee stamp filed, or processes issued (Civil, Revenue, and Criminal), of the number of peons employed, of the cost of establishment, of process-fees recovered in cash and of contingencies, shall be kept for each Court, where a separate establishment is entertained.

22. With the record of each Civil and Revenue case, and of each criminal case in which process-fees are levied, shall be kept a separate sheet of paper, which should be devoted to the sole purpose of maintaining a record of processes, to be termed the "Diary of Process-fees." This diary shall be in the following form, and shall form a portion of File A. Entries of every process order to be issued in the case shall be made therein in chronological order, and the stamp, if adhesive, shall be affixed opposite the order, or if impressed attached to it, and cancelled immediately upon being affixed or attached.

Dictionary of Process-terms.

In the Court of the

No. 100
Proceedings in the case of
~~SECRET~~

Case No.	Name of patient (last name)	For what date photo?	Amount	Care of Stamps

23. The Nazir or Ahtmad attached to each Court shall keep two process registers in the following form :—

REGISTER OF PROCESS FEES LEVIED IN STAMPS

Register of fee levied in cash.

	Date of order directing issue of process.
1	Date of receipt of process fee.
2	Date of issue.
3	Name of Court.
4	No. of cause and names of parties.
5	Amount of claim.
6	Name of person paying process fee.
7	Date of receipt for issue.
8	Nature of process.
9	
10	Date.
10A	Place.
11	Name of person employed.
12	Amount of fees recovered.
13	Amount paid to the attorney.
14	Balance, if any, returned to the person paying the fee.
15	Date of return of process to Court by which process was ordered to be issued.
16	Signature of official acknowledging receipt of return of service.
17	REMARKS.

From the First Assistant to the Chief Commissioner, Ajmer-Merwara, to the Commissioner, Ajmer-Merwara, No. 165G,
Dated Ajmer, 9th March 1883.

With reference to your letter No. 786-J., dated the 9th December 1882, I am directed to point out that the existing practice of levying Court-fees on petitions presented by the relations, friends or pleaders of prisoners in civil and criminal cases is irregular and should be discontinued. No distinction is made under section 19, clause 17, of the Court Fees Act, between petitions received from prisoners themselves and petitions presented on their behalf as above, it being of course assumed that no such application is accepted unless the Court receiving it is satisfied that the application is presented on behalf of the prisoner respectively.

CIRCULAR NO. 1225-G., DATED 29TH MARCH 1883.

To

THE ASSISTANT COMMISSIONERS, AJMER AND MERWARA.

Sir,

I have the honor to request that the officers presiding over Civil Courts in the Ajmer-Merwara District may be directed not to levy process fees in future on petitions for the sale of property in execution of decree.

2. If any expenses are incurred in the proclamation of sale, as for instance by advertising in the newspaper, etc., such expenses must be met from the sale proceeds of the property sold under section 289 of the Civil Procedure Code.

3. Process fees may be levied as heretofore on Warrant of Sale.

SUITS VALUATION ACT, 1882.

ROLES UNDER SECTION 9 OF THE SUITS VALUATION ACT, 1882.
 No. 563-719, dated the 7th June 1883.

Whereas the subject-matter of the following classes of suits does not admit of being satisfactorily valued, the Chief Commissioner of Ajmer-Merwara is pleased to direct, in supersession of Notification No. 1111-710, dated the 10th September 1882, published at page 539 of the *Gazette of India*, Part II, of 17th *idem*, that they shall be treated for the purpose of the Court Fees Act, 1870, and of the Suits Valuation Act, 1882, and the Ajmer Courts Regulation, 1877, as if their subject-matter were of the value hereinafter stated.

(1) Suits in which the plaintiff in the plaint asks for a decree against the other party to the alleged marriage either alone, or with other defendants for restitution of conjugal rights, or for a decree for the recovery of a wife.

(2) Similar suits for a decree establishing, or annulling, or dissolving a marriage.

¹ See *Gazette of India*, Part II, 1883, p. 522.

(3) Suits in which the plaintiff in the plaint asks for a decree establishing a right to the custody or guardianship of a minor, including guardianship for the purpose of marriage.

(4) Suits in which the plaintiff in the plaint asks for a decree establishing or annulling an adoption, including under the expression "adoption" the customary appointment of an heir.

VALUE.—The value of suits of these four classes shall be deemed to be as follows:—

(a) For the purpose of the Court-Fees Act—

Suits of class 1, Rs. 100.

Suits of classes 2, 3, and 4, Rs. 200.

(b) For the purpose of Suits Valuation Act, 1887, and the Ajmer Courts Regulation, 1877, such sum exceeding Rs. 500, and not exceeding Rs. 1,000, as the plaintiff shall specify in the plaint.

(5) Suits by a plaintiff during the lifetime of a person alleged to have a restricted power of alienation in respect of immoveable property, in which the plaintiff in the plaint seeks to have an alienation of immoveable property made by such person declared to be void except for the life of such person or for some other determinate period.

VALUE.—When the alienation is by a written instrument which declares the value of the interest purporting to be created, or the amount of the consideration for which the alienation is made, such value or amount. In other cases the value, at the date of institution of the suit, of the property alienated.

EXPLANATION.—When a property alienated is a right of occupancy in land, the value shall be deemed to be half the value of the land discharged from such right of occupancy.

(6) Suits in which the plaintiff in the plaint asks for accounts only, not being suits for the amount which will be found due to the plaintiff on taking unsettled accounts between him and the defendant, or suits of either of the kinds described in section 213, Civil Procedure Code.

(7) Suits in which the plaintiff in the plaint seeks to establish or to negative any right hereinafter mentioned with or without any injunction, and with or without damages, *viz.*, a right of way; a right to open, or maintain, or close a door or a window or a drain or a water shoot (*p:rnala*); a right to or in a watercourse or the use of water; a right to build, or raise, or alter, or demolish a wall or to use an alleged party wall or joint staircase.

VALUE—

(1) If damages are not claimed, such amount exceeding Rs. 100, and not exceeding Rs. 500, as the plaintiff may state in the plaint.

(2) If damages are claimed, the amount of such damages increased by Rs. 100.

Explanation to the foregoing rules:—

(1) The term "plaint" includes an amended as well as an original plaint.

- (2) Classes 1 and 2 do not include petitions under any special Act relating to the dissolution of marriage.
- (3) Class 3 does not include proceedings under Act XIII of 1874.
- (4) A suit falling within any of the above descriptions shall not be deemed to be excluded therefrom merely because the plaintiff also seeks additional relief, which is capable of valuation.

PAPER JUDICIAL

1 Chief Commissioner's Notification No. 95-373 A., dated Abu,
the 7th February 1895.

The Chief Commissioner of Ajmer-Merwara having decided to reduce the price of the paper used for judicial petitions and copies of judicial documents from four pies a sheet to three pies a sheet, from the 1st April 1895, is pleased to issue, with effect from that date, the following notification, in supersession of that dated the 6th May 1881, and published in Part II of the *Gazette of India*, dated the 14th May 1881 :—

The following rules for regulating the supply by the Stationery Depot at Calcutta of paper of a standard pattern for judicial petitions and copies of judicial documents, the custody and sale of such paper, and the credit of the sale-proceeds to Government, are issued for information and guidance.

2. From the 1st April 1895 no other description of paper shall be used for copies of documents (whether in English or the vernacular) supplied to private parties by judicial officers, and from that date all licensed petition writers practising in the Courts of the Ajmer and Merwara district will be required to use this paper only.

3. In the case of copies supplied on payment of fees, the cost of the paper will be defrayed by the copyist; in the case of copies supplied by Government free of cost, no charge will be made for the paper, but the paper used for such copies must be duly accounted for in the annual statement prescribed by Rule VI.

4. The Assistant Commissioner, Ajmer, will carefully supervise the working of the arrangement in order to prevent vendors of the paper demanding more than the fixed price of three pies per sheet :—

- I. Paper required for judicial petitions and copies of judicial documents shall be obtained from the Stationery Depot at Calcutta by annual indent.
- II. Requisitions for the paper shall be in the form prescribed for indents for Stationery, and shall be submitted to the Commissioner of Ajmer by the Assistant Commissioners of Ajmer and Merwara not later than the 15th November in each year. The requisition shall provide for the requirements of all the Courts situated

1 Vide Gazette of India, dated the 10th February 1895, Part II, p. 170.

in the Ajmer-Merwara district, and shall show the amount of paper required for use during the financial year.

III. Expenses of carriage will be paid by the indenting officer out of his grant for judicial contingencies.

IV. The rules which regulate the custody of stamps and stamp paper shall apply, *mutatis mutandis*, to the custody of the paper.

V: The paper shall be sold to *ex-officio* and licensed vendors of stamps at Rs. 7-8-0 a ream for cash, for retail to the public at the uniform rate of three pies a sheet. Ordinarily not less than a quarter of a ream will be sold to an *ex-officio* or licensed vendor.

VI. The receipts from the sale of the paper, calculated at Rs. 7-8-0 a ream, will be credited in the Treasury accounts to a distinct sub-head under "Stamps," the commission of one anna in the rupee, which shall be allowed to licensed vendors, being debited to the same head. At the close of each financial year, a statement of the operations of the year shall be submitted by the Treasury Officer to the Commissioner of Ajmer-Merwara in the annexed form :—

Statement showing the receipt and consumption of petition paper during the year, and the financial results of the year.

Amount received. Rms. grs. shs. Annually expended. Rms. grs. shs.

Paper in store on April 1st	Paper sold during the year
Paper received during the year	Paper used for copies supplied free of charge
	Paper in store on March 31st
Total	Total

<i>Receipts.</i>	<i>Rs. a. p.</i>	<i>Expenditure.</i>	<i>Rs. a. p.</i>
Paper sold to <i>ex-officio</i> and licensed vendors at Rs. 7-8-0 a ream .		Commission paid to licensed vendors . . .	
		Carriage of paper from Calcutta to the head- quarters of the dis- trict	
		Other expenses	
Total		Total	

Certified that I have personally satisfied myself that the balance of reams shown above was actually in store on 31st March last, and that Rs. being the price of at Rs. 7-8-0 a ream, were duly credited in the account of this Treasury during the year.

Treasury Officer.

Dated



